
NEBRASKA DEPARTMENT OF

2005 Reports & Opinions

of the

Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Buffalo County
10

2005 Equalization Proceedings
before the
Tax Equalization and Review Commission

April 2005

Preface

Nebraska law provides the requirements for the assessment of real property for the purposes of property taxation. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniform and proportionate upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is eighty percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2) (R.S. Supp. 2004). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance and equity of the property tax imposed by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp. 2004) requires that all classes of real property, except agricultural land, be assessed between ninety-two and one hundred percent of actual value; the class of agricultural land be assessed between seventy-four and eighty percent of actual value; and, the class of agricultural land receiving special valuation be assessed between seventy-four and eighty percent of its special value and recapture value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2004):

[T]he Property Tax Administrator shall prepare statistical and narrative reports informing the [Tax Equalization and Review Commission] of the level of value and the quality of assessment of the classes and subclasses of real property in the state and certify his or her opinion regarding the level of value and quality of assessment in each county.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator’s opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all

the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Tax Equalization and Review Commission, hereinafter referred to as the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

Finally, the Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

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Residential Real Property - Current

Number of Sales	2,262	COD	6.26
Total Sales Price	223,536,011	PRD	101.86
Total Adj. Sales Price	224,130,011	COV	14.40
Total Assessed Value	218,711,480	STD	14.31
Avg. Adj. Sales Price	99,085	Avg. Abs. Dev.	6.16
Avg. Assessed Value	96,689	Min	53.18
Median	98.34	Max	389.73
Wgt. Mean	97.58	95% Median C.I.	98.15 to 98.58
Mean	99.39	95% Wgt. Mean C.I.	97.10 to 98.06
		95% Mean C.I.	98.80 to 99.98
% of Value of the Class of all Real Property Value in the County			54.97
% of Records Sold in the Study Period			14.64
% of Value Sold in the Study Period			17.52
Average Assessed Value of the Base			80,781

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2005	2,262	98.34	6.26	101.86
2004	2,180	98.57	8.22	102.66
2003	1,990	98	7.5	102.69
2002	1,954	98	8.95	104.28
2001	1,921	98	13.39	107.67

2005 Commission Summary

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Commercial Real Property - Current

Number of Sales	239	COD	8.19
Total Sales Price	49,546,462	PRD	102.59
Total Adj. Sales Price	49,597,298	COV	27.98
Total Assessed Value	47,811,915	STD	27.68
Avg. Adj. Sales Price	207,520	Avg. Abs. Dev.	8.02
Avg. Assessed Value	200,050	Min	62.94
Median	97.86	Max	478.80
Wgt. Mean	96.40	95% Median C.I.	97.29 to 98.49
Mean	98.90	95% Wgt. Mean C.I.	94.33 to 98.47
		95% Mean C.I.	95.39 to 102.41
% of Value of the Class of all Real Property Value in the County			23.63
% of Records Sold in the Study Period			12.89
% of Value Sold in the Study Period			8.91
Average Assessed Value of the Base			289,339

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2005	239	97.86	8.19	102.59
2004	222	98.38	6.69	100.78
2003	232	99	5.87	100.62
2002	240	99	14.01	106.89
2001	244	98	14.39	107.47

2005 Opinions of the Property Tax Administrator for Buffalo County

Pursuant to Neb. Rev. Stat. Section 77-5027 (R.S. Supp. 2004), my opinions are stated as a conclusion of the knowledge of all factors known to me based upon the assessment practices and statistical analysis for this county. While I rely primarily on the median ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the Reports and Opinions. While I rely primarily on the performance standards issued by the IAAO for the quality of assessment, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

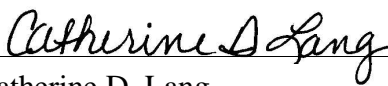
It is my opinion that the level of value of the class of residential real property in Buffalo County is 98% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Buffalo County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Buffalo County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Buffalo County is in compliance with generally accepted mass appraisal practices.

Dated this 11th day of April, 2005.




Catherine D. Lang
Property Tax Administrator

2005 Correlation Section for Buffalo County

Residential Real Property

I. Correlation

Buffalo: RESIDENTIAL: The qualified residential statistics support the actions taken by Buffalo County. A review of the percent of sales used, the comparison of the trended preliminary ratio and the 2005 Reports and Opinions median, and the comparison of the average value changes, suggests that the accurate measurement of residential property in Buffalo County has been accomplished. All three measures of central tendency are within the acceptable level of value. The coefficient of dispersion and the price related differential are indicative of uniform and proportionate assessment of the residential property class. The preliminary statistics, the 2005 Reports and Opinions statistics, and the Assessment Actions Report all support that Buffalo County has achieved an acceptable level of value.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. Section 77-1327 (Reissue 2003) provides that all sales are deemed to be arm's length unless determined otherwise through a sales review conducted under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the sales file. For 2005, the Department did not review the determinations made by the county assessor for real property.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	2001	2002	2003	2004	2005
Total Sales	2024	2072	2104	2311	2427
Qualified Sales	1921	1954	1990	2180	2262
Percent Used	94.91	94.31	94.58	94.33	93.2

Buffalo: RESIDENTIAL: A review of the table indicates that the county has utilized a sufficient portion of residential sales for the study period. In addition, the percent of sales used is similar to past years, which indicates that the county has continued consistent measurement of residential properties, and that the county has not excessively trimmed the sample.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting five years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county

2005 Correlation Section for Buffalo County

assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

"The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action."

"[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year."

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	95	4.16	98.95	98
2002	96	3.07	98.95	98
2003	96	5.23	101.02	98
2004	97.15	6.39	103.36	98.57
2005	95.78	7.01	102.5	98.34

Buffalo: RESIDENTIAL: A comparison of the trended preliminary ratio and the Reports and Opinions median reveals that there is approximately 4.16 point difference between the measures. According to Buffalo County's assessment actions, Buffalo County completed the review of numerous rural subdivisions and the reappraisal of numerous neighborhoods in Kearney. The percent increase might indicate a question of representativeness between the sales file and the residential base in the county. There is no other information available that would suggest that the Reports and Opinions median is not

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the best indication of the level of value for Buffalo County's residential property class.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2005 Preliminary Statistical Reports and the 2005 R&O Statistical Reports, to the percentage change in the assessed value of all real property, by class, reported in the 2005 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2004 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

"If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity."

Gloudemans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
3.38	2001	4.16
4.19	2002	3.07
3.26	2003	5.23
1.01	2004	6.39
7.34	2005	7.01

Buffalo: RESIDENTIAL: The percentage change of total assessed value in the sales file and the percent change in the assessed value are very similar and strongly support each other.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and

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weaknesses, the use of any statistic for equalization should be reconciled, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	98.34	97.58	99.39

Buffalo: RESIDENTIAL: All three measures of central tendency are within the acceptable level of value, suggesting no further analysis is needed.

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VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	6.26	101.86
Difference	0	0

Buffalo: RESIDENTIAL: The coefficient of dispersion and the price related differential are both within the acceptable range. These measures appear to indicate that residential properties are being valued uniformly and proportionately.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

**2005 Correlation Section
for Buffalo County**

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	2259	2262	3
Median	95.78	98.34	2.56
Wgt. Mean	92.08	97.58	5.5
Mean	98.61	99.39	0.78
COD	15.74	6.26	-9.48
PRD	107.09	101.86	-5.23
Min Sales Ratio	10.04	53.18	43.14
Max Sales Ratio	1548.00	389.73	-1158.27

Buffalo: RESIDENTIAL: A review of the residential statistics indicates that three sales were added following the preliminary statistics. Two sales were moved from the commercial to the residential file, and one sale was moved from the agricultural improved to residential file. Aside from these changes, the preliminary statistics, 2005 Reports and Opinions statistics, and the Assessment Actions Report reflect the actions taken by the county.

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Commerical Real Property

I. Correlation

Buffalo: COMMERCIAL: The qualified commercial statistics support the actions taken by Buffalo County. All three measures of central tendency are within the acceptable level of value. The coefficient of dispersion and the price related differential are indicative of uniform and proportionate assessment of the commercial property class. The preliminary statistics, the 2005 Reports and Opinions statistics, and the Assessment Actions Report all support that Buffalo County has achieved an acceptable level of value for the commercial property class.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. Section 77-1327 (Reissue 2003) provides that all sales are deemed to be arm's length unless determined otherwise through a sales review conducted under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the sales file. For 2005, the Department did not review the determinations made by the county assessor for real property.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	2001	2002	2003	2004	2005
Total Sales	308	298	306	300	315
Qualified Sales	244	240	232	222	239
Percent Used	79.22	80.54	75.82	74	75.87

Buffalo: COMMERCIAL: A review of the table indicates that the county has utilized a sufficient portion of commercial sales for the study period. In addition, the percent of sales used is similar to past years, which indicates that the county has continued consistent measurement of commercial properties, and that the county has not excessively trimmed the sample.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting five years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O

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median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

"The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action."

"[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year."

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	96	-1.24	94.81	98
2002	98	0.42	98.41	99
2003	98	18.87	116.49	99
2004	98.62	10.86	109.33	98.38
2005	97.79	13.62	111.11	97.86

Buffalo: COMMERCIAL: The trended preliminary ratio and the Reports and Opinions median are dissimilar and do not appear to support each other. The assessor explained that motels experienced an increase this year, and this increase may not be representative in the sales file with four motel sales. As a result of county board action, the Kearney Event Center's value of approximately 5 million was doubled to approximately 10 million, which would not be reflected in the sales file. A manufacturing facility owned by the city was placed on the tax roll that was previously an improvement on leased land. The total value of this facility increased by approximately 64 percent. Hangars owned by the city and leased to businesses at the airport were also placed on the tax roll, and this may have had an impact

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on the assessed base when compared to the sales file. There is no other information available that would suggest that the Reports and Opinions median is not the best indication of the level of value.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2005 Preliminary Statistical Reports and the 2005 R&O Statistical Reports, to the percentage change in the assessed value of all real property, by class, reported in the 2005 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2004 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

"If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity."

Gloudeamans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
7.52	2001	-1.24
2.61	2002	0.42
-10.28	2003	18.87
0.76	2004	10.86
4.17	2005	13.62

Buffalo: COMMERCIAL: The percent change of the total assessed value in the sales file, when compared to the percent change in the assessed value, excluding growth, appear dissimilar and do not support each other. Information offered by the assessor regarding properties that were not representative in the sales file, such as the properties mentioned in Table III, may be the reason for the dissimilar figures.

2005 Correlation Section for Buffalo County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

2005 Correlation Section for Buffalo County

	Median	Wgt. Mean	Mean
R&O Statistics	97.86	96.40	98.90

Buffalo: COMMERCIAL: All three measures of central tendency are within the acceptable range, suggesting no further analysis is needed.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	8.19	102.59
Difference	0	0

Buffalo: COMMERCIAL: The coefficient of dispersion and the price related differential are both within the acceptable range. These measures appear to indicate that commercial properties are being valued uniformly and proportionately.

**2005 Correlation Section
for Buffalo County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	239	239	0
Median	97.79	97.86	0.07
Wgt. Mean	94.24	96.40	2.16
Mean	109.65	98.90	-10.75
COD	23.52	8.19	-15.33
PRD	116.36	102.59	-13.77
Min Sales Ratio	41.90	62.94	21.04
Max Sales Ratio	1391.85	478.80	-913.05

Buffalo: COMMERCIAL: A review of the commercial statistics indicates no change in the number of sales. However, two sales were moved from the commercial file to the residential file, and two sales were moved to the commercial file, one being a previously exempt property, and one agricultural unimproved sale was moved to the commercial file. Aside from these changes, the preliminary statistics, 2005 Reports and Opinions statistics, and the Assessment Actions Report reflect the actions taken by the county.

**2005 County Abstract of Assessment for Real Property, Form 45 Compared with the
2004 Certificate of Taxes Levied (CTL)**

10 Buffalo

	2004 CTL County Total	2005 Form 45 County Total	Value Difference (2005 Form 45 - 2004 CTL)	Percent Change	2005 Growth (New Construction Value)	% Change excl. Growth
1. Residential	1,121,969,885	1,232,288,185	110,318,300	9.83	32,324,057	6.95
2. Recreational	14,057,745	15,777,385	1,719,640	12.23	68,310	11.75
3. Ag-Homesite Land, Ag-Res Dwellings	43,863,035	43,271,880	-591,155	-1.35	*-----	-1.35
4. Total Residential (sum lines 1-3)	1,179,890,665	1,291,337,450	111,446,785	9.45	32,392,367	6.7
5. Commercial	414,602,555	491,252,555	76,650,000	18.49	13,754,345	15.17
6. Industrial	45,409,025	45,182,355	-226,670	-0.5	0	-0.5
7. Ag-Farmsite Land, Outbuildings	16,073,970	15,069,145	-1,004,825	-6.25	777,715	-11.09
8. Minerals	16,685	16,810	125	0.75	0	0.75
9. Total Commercial (sum lines 5-8)	476,102,235	551,520,865	75,418,630	15.84	13,754,345	12.95
10. Total Non-Agland Real Property	1,655,992,900	1,842,863,275	186,870,375	11.28	46,924,427	8.45
11. Irrigated	269,491,250	272,088,665	2,597,415	0.96		
12. Dryland	56,850,140	61,890,215	5,040,075	8.87		
13. Grassland	82,007,305	90,760,140	8,752,835	10.67		
14. Wasteland	2,898,140	2,732,335	-165,805	-5.72		
15. Other Agland	90,165	44,175	-45,990	-51.01		
16. Total Agricultural Land	411,337,000	427,515,530	16,178,530	3.93		
17. Total Value of All Real Property (Locally Assessed)	2,067,329,900	2,270,378,805	203,048,905	9.82	46,924,427	7.55

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2005 R&O Statistics

Base Stat

PAGE:1 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	2262	MEDIAN:	98	COV:	14.40	95% Median C.I.:	98.15 to 98.58
TOTAL Sales Price:	223,536,011	WGT. MEAN:	98	STD:	14.31	95% Wgt. Mean C.I.:	97.10 to 98.06
TOTAL Adj.Sales Price:	224,130,011	MEAN:	99	AVG.ABS.DEV:	6.16	95% Mean C.I.:	98.80 to 99.98
TOTAL Assessed Value:	218,711,480						
AVG. Adj. Sales Price:	99,084	COD:	6.26	MAX Sales Ratio:	389.73		
AVG. Assessed Value:	96,689	PRD:	101.86	MIN Sales Ratio:	53.18		

(!: AVTot=0)
(!: Derived)

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/02 TO 09/30/02	313	99.66	101.61	99.95	5.69	101.67	57.28	230.11	99.15 to 99.97		87,415	87,368
10/01/02 TO 12/31/02	252	99.67	102.27	99.67	5.95	102.61	75.33	188.87	99.19 to 99.97		94,936	94,626
01/01/03 TO 03/31/03	242	98.98	101.76	100.37	6.58	101.39	77.50	233.33	98.53 to 99.47		91,821	92,164
04/01/03 TO 06/30/03	345	98.89	99.50	98.90	4.36	100.60	67.55	186.74	98.40 to 99.41		104,764	103,611
07/01/03 TO 09/30/03	300	97.79	99.19	97.38	7.08	101.86	64.20	212.67	97.07 to 98.41		95,238	92,743
10/01/03 TO 12/31/03	252	98.00	99.95	97.81	6.65	102.19	55.94	389.73	97.48 to 98.42		92,860	90,826
01/01/04 TO 03/31/04	248	96.56	96.80	94.37	6.69	102.57	63.20	250.27	95.87 to 97.30		105,129	99,213
04/01/04 TO 06/30/04	310	95.68	94.66	93.73	6.32	100.99	53.18	171.21	94.98 to 96.25		117,534	110,171
____Study Years____												
07/01/02 TO 06/30/03	1152	99.32	101.15	99.63	5.55	101.53	57.28	233.33	99.12 to 99.51		95,181	94,828
07/01/03 TO 06/30/04	1110	97.08	97.56	95.62	6.76	102.03	53.18	389.73	96.69 to 97.42		103,135	98,621
____Calendar Yrs____												
01/01/03 TO 12/31/03	1139	98.42	100.00	98.57	6.08	101.45	55.94	389.73	98.20 to 98.69		96,871	95,488
____ALL____												
	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58		99,084	96,689
ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
AMHERST	14	98.34	93.56	91.58	7.52	102.17	66.90	109.87	87.07 to 100.02		65,123	59,640
ELM CREEK	38	96.39	97.71	96.14	7.06	101.63	82.69	124.70	93.49 to 100.12		58,087	55,845
GIBBON	60	97.28	99.38	95.61	7.51	103.95	77.27	212.67	96.04 to 98.56		69,154	66,115
KEARNEY	1541	98.64	99.85	98.53	5.89	101.34	60.05	389.73	98.27 to 98.98		110,693	109,070
KEARNEY SUB	117	97.89	97.70	96.95	5.41	100.78	55.94	138.98	97.11 to 98.79		134,269	130,173
MILLER	13	97.34	98.42	97.89	3.08	100.54	93.24	111.96	94.73 to 100.00		16,992	16,634
ODESSA	2	95.44	95.44	93.61	6.16	101.96	89.57	101.32	N/A		55,250	51,717
PLEASANTON	21	97.01	98.41	97.75	3.91	100.68	89.06	114.28	96.33 to 100.95		44,358	43,358
RAVENNA	83	98.54	100.76	94.94	8.39	106.13	64.20	250.27	98.08 to 98.70		43,276	41,086
RIVERDALE	7	97.51	97.72	96.09	2.50	101.70	93.00	102.86	93.00 to 102.86		61,485	59,083
RURAL	292	98.06	98.18	92.09	7.92	106.62	53.18	232.77	97.58 to 98.54		71,828	66,144
SHELTON	49	97.87	100.29	97.05	6.72	103.34	80.44	183.78	96.53 to 100.00		48,288	46,862
SUBURBAN	25	96.24	94.85	93.17	3.60	101.80	73.41	99.75	94.48 to 98.16		77,910	72,590
____ALL____												
	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58		99,084	96,689

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	2262	MEDIAN:	98	COV:	14.40	95% Median C.I.:	98.15 to 98.58
TOTAL Sales Price:	223,536,011	WGT. MEAN:	98	STD:	14.31	95% Wgt. Mean C.I.:	97.10 to 98.06
TOTAL Adj.Sales Price:	224,130,011	MEAN:	99	AVG.ABS.DEV:	6.16	95% Mean C.I.:	98.80 to 99.98
TOTAL Assessed Value:	218,711,480						
AVG. Adj. Sales Price:	99,084	COD:	6.26	MAX Sales Ratio:	389.73		
AVG. Assessed Value:	96,689	PRD:	101.86	MIN Sales Ratio:	53.18		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1828	98.48	99.76	98.30	6.07	101.48	60.05	389.73	98.23 to 98.73	101,476	99,755
2	142	97.58	97.20	96.53	5.14	100.69	55.94	138.98	96.91 to 98.41	124,346	120,035
3	292	98.06	98.18	92.09	7.92	106.62	53.18	232.77	97.58 to 98.54	71,828	66,144
ALL	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1720	97.99	98.85	97.22	6.16	101.68	60.05	389.73	97.71 to 98.23	119,630	116,309
2	542	99.44	101.10	101.60	6.39	99.51	53.18	233.33	99.11 to 99.81	33,884	34,425
ALL	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2247	98.37	99.44	97.67	6.25	101.81	53.18	389.73	98.16 to 98.58	99,015	96,705
06	14	95.97	91.74	85.69	6.28	107.05	63.20	101.50	87.12 to 98.00	114,592	98,196
07	1	101.32	101.32	101.32			101.32	101.32	N/A	38,000	38,500
ALL	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689

Type: Qualified

State Stat Run

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	2262	MEDIAN:	98	COV:	14.40	95% Median C.I.:	98.15 to 98.58
TOTAL Sales Price:	223,536,011	WGT. MEAN:	98	STD:	14.31	95% Wgt. Mean C.I.:	97.10 to 98.06
TOTAL Adj.Sales Price:	224,130,011	MEAN:	99	AVG.ABS.DEV:	6.16	95% Mean C.I.:	98.80 to 99.98
TOTAL Assessed Value:	218,711,480						
AVG. Adj. Sales Price:	99,084	COD:	6.26	MAX Sales Ratio:	389.73		
AVG. Assessed Value:	96,689	PRD:	101.86	MIN Sales Ratio:	53.18		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	121	97.97	98.03	94.40	5.99	103.84	63.20	212.67	96.73 to 98.56	62,687	59,178
10-0007	1711	98.55	99.63	98.17	5.94	101.49	53.18	389.73	98.23 to 98.89	111,708	109,661
10-0009	52	96.23	95.71	92.07	7.50	103.96	72.36	124.70	93.49 to 98.42	75,689	69,683
10-0012	38	97.69	96.39	89.46	6.51	107.74	76.33	134.51	96.03 to 98.93	56,152	50,235
10-0015	56	97.65	99.76	95.12	7.40	104.88	79.72	188.87	95.92 to 98.95	67,993	64,674
10-0016	23	97.83	99.51	94.22	9.12	105.61	57.28	145.85	95.16 to 101.52	100,571	94,754
10-0019	62	97.75	101.94	96.65	9.50	105.48	75.77	232.77	96.22 to 100.00	52,670	50,908
10-0028	16	98.94	98.09	96.51	6.19	101.64	70.26	128.57	95.69 to 100.38	62,103	59,933
10-0036	2	103.81	103.81	99.16	19.41	104.69	83.66	123.96	N/A	130,000	128,905
10-0065											
10-0069	98	98.56	100.71	95.49	7.96	105.47	64.20	250.27	98.13 to 98.70	42,844	40,910
10-0105	36	97.01	97.72	95.17	4.71	102.68	86.25	114.28	95.59 to 99.65	58,425	55,602
10-0119	32	98.26	95.17	92.34	7.14	103.07	59.74	119.72	95.56 to 99.59	60,551	55,912
21-0044											
24-0101	13	97.34	98.42	97.89	3.08	100.54	93.24	111.96	94.73 to 100.00	16,992	16,634
47-0100	2	83.22	83.22	82.04	18.00	101.44	68.24	98.20	N/A	120,500	98,855
NonValid School											
ALL	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	606	99.44	100.76	100.05	6.50	100.72	53.18	233.33	99.12 to 99.80	45,416	45,437
Prior TO 1860											
1860 TO 1899	52	98.92	103.97	100.95	8.69	103.00	85.43	171.21	97.83 to 99.97	65,896	66,519
1900 TO 1919	166	98.94	105.02	100.21	10.79	104.81	76.33	232.77	98.13 to 99.67	64,100	64,232
1920 TO 1939	181	97.99	99.93	97.12	7.58	102.90	73.65	250.27	96.92 to 98.82	70,000	67,983
1940 TO 1949	91	97.89	99.19	97.17	7.46	102.07	77.35	187.33	95.55 to 98.71	74,729	72,616
1950 TO 1959	119	96.76	95.79	94.81	7.36	101.03	66.90	186.74	94.79 to 97.84	95,392	90,445
1960 TO 1969	156	96.55	96.25	95.38	4.80	100.91	73.92	157.32	95.63 to 97.27	105,723	100,837
1970 TO 1979	247	97.20	98.37	96.82	6.02	101.61	64.20	389.73	96.29 to 97.75	118,634	114,857
1980 TO 1989	137	96.85	96.37	96.10	4.66	100.29	75.33	137.02	95.87 to 97.71	135,532	130,245
1990 TO 1994	93	97.96	98.11	97.75	3.71	100.37	80.05	116.68	97.11 to 98.70	159,520	155,937
1995 TO 1999	134	97.29	96.69	95.64	4.82	101.10	60.05	156.31	96.35 to 98.22	173,990	166,402
2000 TO Present	280	99.55	99.34	98.84	3.07	100.50	76.66	177.63	99.14 to 99.70	175,728	173,694
ALL	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689

PA&T 2005 R&O Statistics

Base Stat

PAGE:4 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales: 2262 **MEDIAN: 98** COV: 14.40 95% Median C.I.: 98.15 to 98.58
TOTAL Sales Price: 223,536,011 WGT. MEAN: 98 STD: 14.31 95% Wgt. Mean C.I.: 97.10 to 98.06
TOTAL Adj.Sales Price: 224,130,011 MEAN: 99 AVG.ABS.DEV: 6.16 95% Mean C.I.: 98.80 to 99.98
TOTAL Assessed Value: 218,711,480
AVG. Adj. Sales Price: 99,084 COD: 6.26 MAX Sales Ratio: 389.73
AVG. Assessed Value: 96,689 PRD: 101.86 MIN Sales Ratio: 53.18

(!: AVTot=0)
(!: Derived)

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SALE PRICE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	4999	32	98.98	108.84	110.03	12.12	98.93	91.00	212.67	97.75 to 100.00	2,567	2,825
5000 TO	9999	36	99.01	101.82	101.91	5.31	99.91	87.07	144.88	98.36 to 101.42	7,233	7,371
Total \$												
1 TO	9999	68	99.01	105.13	103.86	8.51	101.22	87.07	212.67	98.36 to 99.92	5,037	5,231
10000 TO	29999	331	99.85	105.34	105.12	8.95	100.21	85.14	389.73	99.39 to 100.13	19,737	20,748
30000 TO	59999	374	99.74	102.53	102.44	7.59	100.09	53.18	192.20	99.18 to 100.05	41,202	42,207
60000 TO	99999	464	97.47	97.37	97.32	5.89	100.05	55.94	191.56	96.86 to 98.07	81,542	79,355
100000 TO	149999	581	97.25	96.34	96.40	4.69	99.94	64.20	186.74	96.76 to 97.66	123,043	118,617
150000 TO	249999	365	98.11	97.83	97.77	4.36	100.06	77.68	233.33	97.75 to 98.68	182,940	178,866
250000 TO	499999	75	97.68	96.65	96.60	5.32	100.05	63.20	151.91	96.81 to 98.63	310,566	300,009
500000 +		4	88.09	88.29	88.69	10.93	99.56	77.47	99.53	N/A	613,750	544,327
ALL												
		2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689
ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	4999	34	98.17	102.97	100.71	6.93	102.25	91.00	212.67	97.33 to 99.75	2,781	2,801
5000 TO	9999	40	98.89	104.31	101.82	7.99	102.45	87.07	188.87	98.32 to 100.00	7,749	7,890
Total \$												
1 TO	9999	74	98.63	103.70	101.56	7.52	102.10	87.07	212.67	98.25 to 99.40	5,466	5,552
10000 TO	29999	331	99.55	100.99	99.84	6.01	101.15	53.18	187.33	98.86 to 99.85	20,588	20,555
30000 TO	59999	387	99.39	102.52	99.88	9.06	102.65	55.94	250.27	98.94 to 99.97	42,869	42,816
60000 TO	99999	510	96.92	97.77	96.17	6.86	101.67	64.20	389.73	96.28 to 97.58	85,502	82,224
100000 TO	149999	557	97.56	97.53	97.03	4.56	100.52	74.19	191.56	97.20 to 98.07	127,035	123,258
150000 TO	249999	331	98.74	98.76	98.14	4.12	100.63	63.20	186.74	98.22 to 99.18	188,094	184,595
250000 TO	499999	69	97.79	98.93	97.23	6.47	101.74	76.66	233.33	96.97 to 98.85	319,642	310,794
500000 +		3	99.53	115.92	109.24	18.62	106.11	96.32	151.91	N/A	546,666	597,165
ALL												
		2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689

PA&T 2005 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	2262	MEDIAN:	98	COV:	14.40	95% Median C.I.:	98.15 to 98.58
TOTAL Sales Price:	223,536,011	WGT. MEAN:	98	STD:	14.31	95% Wgt. Mean C.I.:	97.10 to 98.06
TOTAL Adj.Sales Price:	224,130,011	MEAN:	99	AVG.ABS.DEV:	6.16	95% Mean C.I.:	98.80 to 99.98
TOTAL Assessed Value:	218,711,480						
AVG. Adj. Sales Price:	99,084	COD:	6.26	MAX Sales Ratio:	389.73		
AVG. Assessed Value:	96,689	PRD:	101.86	MIN Sales Ratio:	53.18		

(!: AVTot=0)
(!: Derived)

Printed: 03/30/2005 15:00:46

QUALITY										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	612	99.44	100.74	100.01	6.46	100.73	53.18	233.33	99.12 to 99.80	45,891	45,895
10	2	97.37	97.37	98.67	2.66	98.69	94.78	99.97	N/A	10,000	9,867
20	75	100.03	109.44	105.58	14.70	103.66	75.11	187.33	98.70 to 105.95	47,221	49,856
25	143	98.69	103.91	100.01	9.67	103.90	76.33	232.77	97.89 to 99.39	67,933	67,942
30	656	97.26	98.04	96.34	6.72	101.76	60.05	389.73	96.87 to 97.58	92,580	89,192
35	235	98.38	98.73	98.25	4.38	100.48	64.20	138.10	97.93 to 99.06	116,632	114,597
40	441	97.72	97.16	96.96	3.93	100.21	72.36	171.21	97.40 to 98.25	153,836	149,154
45	33	99.09	99.70	99.49	2.48	100.20	93.87	124.83	98.28 to 99.89	228,782	227,625
50	55	97.75	96.62	96.24	3.68	100.40	76.66	112.00	96.05 to 98.74	268,466	258,360
55	4	97.71	93.10	91.99	5.98	101.21	77.47	99.53	N/A	433,750	399,003
60	6	97.27	95.65	95.59	3.78	100.06	84.36	100.10	84.36 to 100.10	455,666	435,585
ALL	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689

STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	604	99.51	100.61	99.34	6.23	101.29	53.18	212.67	99.15 to 99.83	45,795	45,491
100	20	98.10	96.88	94.55	3.36	102.46	80.84	103.29	96.91 to 100.00	49,190	46,510
101	1431	97.90	98.98	97.19	6.22	101.84	60.05	389.73	97.59 to 98.15	118,521	115,186
102	77	97.90	98.47	97.85	4.70	100.64	76.33	171.21	96.66 to 99.26	167,662	164,051
103	4	100.07	98.70	98.86	1.87	99.84	93.87	100.76	N/A	81,650	80,716
104	96	98.09	98.72	97.26	7.14	101.50	68.24	147.66	96.69 to 99.59	97,063	94,401
106	16	96.85	104.18	112.55	12.74	92.56	82.09	233.33	91.13 to 100.00	85,858	96,633
301	9	99.12	98.79	98.72	1.98	100.07	93.81	102.47	94.75 to 101.69	154,713	152,732
302	5	94.97	95.02	95.38	2.95	99.62	90.62	100.26	N/A	112,180	106,996
ALL	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	2262	MEDIAN:	98	COV:	14.40	95% Median C.I.:	98.15 to 98.58
TOTAL Sales Price:	223,536,011	WGT. MEAN:	98	STD:	14.31	95% Wgt. Mean C.I.:	97.10 to 98.06
TOTAL Adj.Sales Price:	224,130,011	MEAN:	99	AVG.ABS.DEV:	6.16	95% Mean C.I.:	98.80 to 99.98
TOTAL Assessed Value:	218,711,480						
AVG. Adj. Sales Price:	99,084	COD:	6.26	MAX Sales Ratio:	389.73		
AVG. Assessed Value:	96,689	PRD:	101.86	MIN Sales Ratio:	53.18		

(!: AVTot=0)
(!: Derived)

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	609	99.44	100.75	100.03	6.49	100.72	53.18	233.33	99.12 to 99.80	45,456	45,468
10	9	97.10	94.90	94.51	4.21	100.42	78.07	99.97	91.21 to 99.65	64,719	61,163
15	5	102.75	101.98	104.89	5.73	97.22	91.52	112.81	N/A	26,190	27,472
20	41	99.53	104.70	102.66	9.40	101.98	75.11	187.33	98.27 to 103.29	37,162	38,150
25	25	100.73	112.71	109.41	14.78	103.01	93.24	230.11	98.71 to 107.55	43,217	47,285
30	417	98.58	101.37	98.38	8.91	103.04	64.20	232.77	97.90 to 99.19	86,599	85,197
35	149	97.90	96.90	96.24	3.74	100.68	74.19	117.08	96.88 to 98.70	102,462	98,612
40	1002	97.57	97.60	96.89	4.89	100.73	60.05	389.73	97.25 to 97.89	140,341	135,973
45	3	99.53	98.75	99.32	1.28	99.43	96.45	100.28	N/A	264,333	262,528
50	2	99.31	99.31	99.31	2.32	100.00	97.01	101.61	N/A	167,750	166,595
ALL	2262	98.34	99.39	97.58	6.26	101.86	53.18	389.73	98.15 to 98.58	99,084	96,689

PA&T 2005 R&O Statistics

Base Stat

PAGE:1 of 7

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	27.98	95% Median C.I.:	97.29 to 98.49	(! : Derived)
TOTAL Sales Price:	49,546,462	WGT. MEAN:	96	STD:	27.68	95% Wgt. Mean C.I.:	94.33 to 98.47	
TOTAL Adj.Sales Price:	49,597,298	MEAN:	99	AVG.ABS.DEV:	8.02	95% Mean C.I.:	95.39 to 102.41	
TOTAL Assessed Value:	47,811,915							
AVG. Adj. Sales Price:	207,520	COD:	8.19	MAX Sales Ratio:	478.80			
AVG. Assessed Value:	200,049	PRD:	102.59	MIN Sales Ratio:	62.94			

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/01 TO 09/30/01	25	99.48	101.50	98.10	7.13	103.47	75.58	187.50	98.33 to 99.83	219,522	215,352
10/01/01 TO 12/31/01	11	99.40	98.36	96.83	1.97	101.58	86.06	102.86	97.98 to 99.95	209,991	203,337
01/01/02 TO 03/31/02	14	97.04	96.79	97.59	2.50	99.18	84.17	99.90	96.00 to 99.56	237,920	232,192
04/01/02 TO 06/30/02	26	98.48	101.22	98.49	7.02	102.78	78.51	173.05	97.62 to 99.61	172,615	170,002
07/01/02 TO 09/30/02	30	98.38	95.58	99.33	6.97	96.23	62.94	119.50	97.39 to 99.51	190,221	188,944
10/01/02 TO 12/31/02	16	98.45	100.60	97.30	9.01	103.39	78.74	134.38	93.53 to 108.33	200,445	195,027
01/01/03 TO 03/31/03	19	95.29	92.99	90.94	5.92	102.25	70.84	102.00	87.65 to 98.73	157,593	143,316
04/01/03 TO 06/30/03	20	97.44	94.52	94.55	4.57	99.96	70.75	101.37	95.53 to 99.09	279,772	264,531
07/01/03 TO 09/30/03	18	96.09	115.57	96.52	27.98	119.73	71.97	478.80	91.04 to 99.53	150,873	145,630
10/01/03 TO 12/31/03	17	96.28	97.55	99.07	5.90	98.47	78.90	114.38	94.26 to 102.77	130,649	129,430
01/01/04 TO 03/31/04	22	97.70	98.28	96.16	10.27	102.20	76.40	169.10	87.68 to 99.37	275,792	265,207
04/01/04 TO 06/30/04	21	94.33	95.05	92.50	4.85	102.76	82.92	120.00	91.21 to 97.00	260,606	241,048
____Study Years____											
07/01/01 TO 06/30/02	76	98.97	100.08	97.92	5.55	102.21	75.58	187.50	98.01 to 99.50	205,484	201,200
07/01/02 TO 06/30/03	85	97.71	95.70	95.99	6.66	99.69	62.94	134.38	97.18 to 98.49	205,923	197,675
07/01/03 TO 06/30/04	78	95.73	101.24	95.40	12.15	106.13	71.97	478.80	94.33 to 97.52	211,242	201,515
____Calendar Yrs____											
01/01/02 TO 12/31/02	86	98.38	98.42	98.37	6.66	100.05	62.94	173.05	97.66 to 99.04	194,565	191,389
01/01/03 TO 12/31/03	74	96.52	99.94	94.89	10.94	105.32	70.75	478.80	95.39 to 97.52	182,790	173,449
____ALL____											
	239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049

PA&T 2005 R&O Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	27.98	95% Median C.I.:	97.29 to 98.49	(! : Derived)
TOTAL Sales Price:	49,546,462	WGT. MEAN:	96	STD:	27.68	95% Wgt. Mean C.I.:	94.33 to 98.47	
TOTAL Adj.Sales Price:	49,597,298	MEAN:	99	AVG.ABS.DEV:	8.02	95% Mean C.I.:	95.39 to 102.41	
TOTAL Assessed Value:	47,811,915							
AVG. Adj. Sales Price:	207,520	COD:	8.19	MAX Sales Ratio:	478.80			
AVG. Assessed Value:	200,049	PRD:	102.59	MIN Sales Ratio:	62.94			

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMHERST	5	98.07	99.88	94.47	7.24	105.73	85.49	119.50	N/A	13,910	13,141
ELM CREEK	8	97.43	97.99	91.56	6.50	107.02	78.51	111.85	78.51 to 111.85	55,332	50,662
GIBBON	8	95.30	94.40	85.32	10.11	110.64	70.75	123.85	70.75 to 123.85	106,438	90,815
KEARNEY	166	98.01	96.56	96.81	5.29	99.74	62.94	173.05	97.10 to 98.73	250,714	242,706
KEARNEY SUB	10	97.89	99.40	96.35	6.05	103.16	83.11	114.84	91.61 to 107.93	79,600	76,698
MILLER	3	87.60	90.16	86.57	5.54	104.15	84.17	98.73	N/A	6,750	5,843
ODESSA	1	93.20	93.20	93.20			93.20	93.20	N/A	30,000	27,960
PLEASANTON	5	89.93	109.93	88.87	24.53	123.69	87.01	187.50	N/A	31,810	28,271
RAVENNA	11	97.50	99.62	99.99	10.64	99.64	76.40	134.38	81.43 to 120.00	17,954	17,952
RURAL	12	97.83	124.63	85.09	38.86	146.48	70.84	478.80	88.18 to 99.90	226,023	192,312
SHELTON	8	98.62	108.93	100.66	12.14	108.22	96.37	169.10	96.37 to 169.10	23,181	23,334
SUBURBAN	2	99.95	99.95	106.56	6.62	93.80	93.33	106.57	N/A	1,257,250	1,339,700
ALL	239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	215	97.86	97.43	96.52	6.60	100.95	62.94	187.50	97.18 to 98.49	202,672	195,617
2	12	97.89	99.49	104.10	6.16	95.57	83.11	114.84	93.33 to 106.57	275,875	287,198
3	12	97.83	124.63	85.09	38.86	146.48	70.84	478.80	88.18 to 99.90	226,023	192,312
ALL	239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	165	97.44	98.80	96.28	9.84	102.62	62.94	478.80	96.70 to 98.33	247,153	237,955
2	74	98.46	99.12	96.96	4.53	102.22	77.19	169.10	97.62 to 99.02	119,147	115,529
ALL	239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	27.98	95% Median C.I.:	97.29 to 98.49	(! : Derived)
TOTAL Sales Price:	49,546,462	WGT. MEAN:	96	STD:	27.68	95% Wgt. Mean C.I.:	94.33 to 98.47	
TOTAL Adj.Sales Price:	49,597,298	MEAN:	99	AVG.ABS.DEV:	8.02	95% Mean C.I.:	95.39 to 102.41	
TOTAL Assessed Value:	47,811,915							
AVG. Adj. Sales Price:	207,520	COD:	8.19	MAX Sales Ratio:	478.80			
AVG. Assessed Value:	200,049	PRD:	102.59	MIN Sales Ratio:	62.94			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	14	96.77	96.34	100.82	7.47	95.55	70.75	123.85	91.04 to 99.97	286,934	289,282
10-0007	176	98.01	96.67	96.78	5.38	99.88	62.94	173.05	97.39 to 98.62	240,111	232,384
10-0009	10	98.55	136.26	100.11	44.04	136.11	78.51	478.80	95.39 to 111.85	46,265	46,317
10-0012	3	93.20	94.95	95.52	2.03	99.40	92.98	98.65	N/A	56,666	54,130
10-0015											
10-0016	1	70.84	70.84	70.84			70.84	70.84	N/A	460,000	325,865
10-0019	8	98.62	108.93	100.66	12.14	108.22	96.37	169.10	96.37 to 169.10	23,181	23,334
10-0028	2	86.29	86.29	79.11	12.41	109.08	75.58	97.00	N/A	690,600	546,325
10-0036	1	97.43	97.43	97.43			97.43	97.43	N/A	215,000	209,475
10-0065											
10-0069	11	97.50	99.62	99.99	10.64	99.64	76.40	134.38	81.43 to 120.00	17,954	17,952
10-0105	5	89.93	109.93	88.87	24.53	123.69	87.01	187.50	N/A	31,810	28,271
10-0119	5	98.07	99.88	94.47	7.24	105.73	85.49	119.50	N/A	13,910	13,141
21-0044											
24-0101	3	87.60	90.16	86.57	5.54	104.15	84.17	98.73	N/A	6,750	5,843
47-0100											
NonValid School											
ALL											
	239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	90	98.30	98.24	96.80	5.22	101.49	75.58	169.10	97.52 to 99.00	177,474	171,789
Prior TO 1860											
1860 TO 1899	1	96.45	96.45	96.45			96.45	96.45	N/A	10,000	9,645
1900 TO 1919	19	97.50	103.21	98.03	9.76	105.28	87.01	187.50	96.21 to 98.91	61,371	60,165
1920 TO 1939	16	96.43	92.67	94.11	5.86	98.48	70.75	102.00	89.93 to 98.73	69,421	65,331
1940 TO 1949	12	99.56	103.38	101.14	11.49	102.22	82.71	173.05	93.20 to 108.23	143,068	144,692
1950 TO 1959	16	98.83	100.13	98.48	7.24	101.67	81.43	134.38	95.73 to 99.95	134,467	132,425
1960 TO 1969	19	97.69	116.66	96.19	26.38	121.28	71.97	478.80	94.70 to 99.97	191,879	184,563
1970 TO 1979	19	97.10	92.68	93.82	6.74	98.79	62.94	103.48	86.00 to 99.25	311,270	292,028
1980 TO 1989	24	97.35	95.02	99.35	7.27	95.65	78.74	121.23	87.65 to 99.63	258,663	256,973
1990 TO 1994	7	96.44	94.58	95.61	4.24	98.92	78.51	99.83	78.51 to 99.83	676,085	646,378
1995 TO 1999	10	98.67	93.72	95.50	6.23	98.13	81.72	102.86	81.83 to 99.61	437,910	418,208
2000 TO Present	6	97.89	92.63	91.44	6.41	101.30	70.84	99.42	70.84 to 99.42	431,666	394,723
ALL											
	239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049

PA&T 2005 R&O Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	27.98	95% Median C.I.:	97.29 to 98.49	(! : Derived)
TOTAL Sales Price:	49,546,462	WGT. MEAN:	96	STD:	27.68	95% Wgt. Mean C.I.:	94.33 to 98.47	
TOTAL Adj.Sales Price:	49,597,298	MEAN:	99	AVG.ABS.DEV:	8.02	95% Mean C.I.:	95.39 to 102.41	
TOTAL Assessed Value:	47,811,915							
AVG. Adj. Sales Price:	207,520	COD:	8.19	MAX Sales Ratio:	478.80			
AVG. Assessed Value:	200,049	PRD:	102.59	MIN Sales Ratio:	62.94			

Printed: 03/30/2005 15:00:59

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	97.68	112.29	111.06	18.63	101.10	87.60	187.50	93.33 to 169.10	2,820	3,132
5000 TO 9999	8	98.96	104.35	103.39	6.29	100.92	97.50	123.85	97.50 to 123.85	6,026	6,230
Total \$											
1 TO 9999	18	98.40	108.76	106.22	13.23	102.39	87.60	187.50	97.50 to 99.95	4,244	4,509
10000 TO 29999	37	97.62	109.15	104.34	17.49	104.61	76.40	478.80	96.37 to 99.50	19,671	20,525
30000 TO 59999	38	97.43	95.57	95.57	4.65	100.00	70.75	109.14	95.96 to 98.90	43,382	41,461
60000 TO 99999	20	97.73	99.93	99.32	8.41	100.61	78.80	173.05	93.53 to 99.18	73,388	72,890
100000 TO 149999	28	98.07	96.64	97.02	5.27	99.62	76.32	114.38	96.28 to 99.51	120,538	116,941
150000 TO 249999	37	97.00	93.25	93.17	7.43	100.10	62.94	121.23	92.70 to 98.80	177,302	165,185
250000 TO 499999	37	98.55	95.86	95.38	4.85	100.50	70.84	113.17	95.73 to 98.84	329,274	314,075
500000 +	24	97.96	96.16	97.34	5.08	98.79	75.58	112.71	94.20 to 99.37	981,597	955,454
ALL											
	239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	11	97.66	104.56	99.60	10.42	104.98	87.60	187.50	93.33 to 99.40	3,072	3,060
5000 TO 9999	11	99.50	108.94	104.82	11.49	103.93	95.05	169.10	96.45 to 123.85	7,509	7,871
Total \$											
1 TO 9999	22	98.40	106.75	103.30	11.19	103.34	87.60	187.50	97.50 to 99.90	5,291	5,466
10000 TO 29999	35	97.62	98.36	98.33	6.81	100.03	76.40	134.38	96.28 to 98.33	22,010	21,643
30000 TO 59999	40	97.43	105.00	97.22	15.22	108.01	70.75	478.80	95.96 to 98.90	45,250	43,991
60000 TO 99999	20	96.46	94.33	93.41	6.15	100.99	76.32	111.82	91.41 to 99.04	83,888	78,358
100000 TO 149999	37	98.20	96.98	94.80	8.43	102.30	62.94	173.05	95.53 to 99.48	135,561	128,518
150000 TO 249999	27	98.01	95.87	95.51	5.03	100.38	71.97	121.23	94.17 to 99.29	193,351	184,665
250000 TO 499999	36	98.47	95.87	95.02	5.09	100.89	70.84	113.17	95.73 to 98.95	347,309	330,026
500000 +	22	98.45	96.87	97.78	4.59	99.06	75.58	112.71	94.44 to 99.61	1,021,970	999,328
ALL											
	239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	27.98	95% Median C.I.:	97.29 to 98.49	(!: Derived)
TOTAL Sales Price:	49,546,462	WGT. MEAN:	96	STD:	27.68	95% Wgt. Mean C.I.:	94.33 to 98.47	
TOTAL Adj.Sales Price:	49,597,298	MEAN:	99	AVG.ABS.DEV:	8.02	95% Mean C.I.:	95.39 to 102.41	
TOTAL Assessed Value:	47,811,915							
AVG. Adj. Sales Price:	207,520	COD:	8.19	MAX Sales Ratio:	478.80			
AVG. Assessed Value:	200,049	PRD:	102.59	MIN Sales Ratio:	62.94			

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COST RANK										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	91	98.22	98.23	96.82	5.17	101.46	75.58	169.10	97.52 to 99.00	178,766	173,074
10	8	95.04	94.13	88.61	9.58	106.24	78.51	119.50	78.51 to 119.50	162,743	144,201
15	1	96.50	96.50	96.50			96.50	96.50	N/A	12,000	11,580
20	129	97.50	100.00	96.87	10.11	103.22	70.75	478.80	96.70 to 98.71	225,725	218,669
25	4	98.93	101.02	103.18	3.04	97.91	98.01	108.23	N/A	178,500	184,177
30	6	88.62	90.81	89.41	14.49	101.56	62.94	121.23	62.94 to 121.23	363,833	325,316
ALL	239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049

PA&T 2005 R&O Statistics

Base Stat

PAGE:6 of 7

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	27.98	95% Median C.I.:	97.29 to 98.49	(!: Derived)
TOTAL Sales Price:	49,546,462	WGT. MEAN:	96	STD:	27.68	95% Wgt. Mean C.I.:	94.33 to 98.47	
TOTAL Adj.Sales Price:	49,597,298	MEAN:	99	AVG.ABS.DEV:	8.02	95% Mean C.I.:	95.39 to 102.41	
TOTAL Assessed Value:	47,811,915							
AVG. Adj. Sales Price:	207,520	COD:	8.19	MAX Sales Ratio:	478.80			
AVG. Assessed Value:	200,049	PRD:	102.59	MIN Sales Ratio:	62.94			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	74	98.46	99.12	96.96	4.53	102.22	77.19	169.10	97.62 to 99.02	119,147	115,529
300	2	102.39	102.39	96.66	5.81	105.93	96.44	108.33	N/A	330,800	319,747
304	3	71.97	79.46	81.14	18.77	97.94	62.94	103.48	N/A	216,666	175,801
311	1	82.71	82.71	82.71			82.71	82.71	N/A	150,000	124,070
320	2	85.84	85.84	87.60	5.92	97.99	80.76	90.93	N/A	550,000	481,790
323	1	99.95	99.95	99.95			99.95	99.95	N/A	6,653	6,650
325	11	96.84	100.23	90.55	14.43	110.69	78.74	187.50	78.90 to 98.80	146,004	132,212
326	6	96.67	93.84	90.36	5.59	103.85	78.51	102.86	78.51 to 102.86	85,083	76,881
334	2	109.10	109.10	101.62	9.99	107.36	98.20	120.00	N/A	71,175	72,330
340	3	95.73	97.78	97.46	2.14	100.33	95.73	101.88	N/A	296,666	289,123
341	3	94.29	95.60	95.71	1.75	99.89	93.78	98.73	N/A	456,666	437,056
343	4	99.87	102.06	102.47	4.29	99.60	95.77	112.71	N/A	1,115,773	1,143,346
344	27	97.52	96.72	92.39	8.16	104.69	75.58	173.05	91.04 to 99.18	292,548	270,275
349	4	98.85	99.20	98.58	2.26	100.63	95.53	103.58	N/A	372,738	367,437
350	2	98.39	98.39	99.45	1.23	98.94	97.18	99.61	N/A	435,000	432,602
351	2	86.85	86.85	86.44	12.13	100.48	76.32	97.39	N/A	110,660	95,652
352	22	98.59	97.75	97.05	4.97	100.72	86.31	121.23	94.70 to 99.63	240,500	233,415
353	6	97.88	99.50	98.24	6.24	101.28	89.93	119.50	89.93 to 119.50	239,583	235,372
354	12	96.36	92.26	98.18	7.37	93.97	76.40	108.23	81.43 to 98.76	76,470	75,075
355	2	81.01	81.01	80.70	1.01	100.38	80.19	81.83	N/A	320,000	258,240
383	1	87.01	87.01	87.01			87.01	87.01	N/A	11,550	10,050
384	4	93.71	94.13	93.43	2.66	100.75	91.41	97.69	N/A	51,875	48,465
386	6	97.12	99.25	98.14	3.44	101.13	95.39	111.85	95.39 to 111.85	72,226	70,883
391	2	98.18	98.18	97.69	0.75	100.50	97.44	98.91	N/A	15,025	14,677
404	1	98.73	98.73	98.73			98.73	98.73	N/A	2,750	2,715
406	12	98.26	127.65	100.13	38.54	127.48	83.26	478.80	87.60 to 102.00	125,298	125,460
407	1	99.75	99.75	99.75			99.75	99.75	N/A	275,000	274,305
418	1	70.75	70.75	70.75			70.75	70.75	N/A	50,000	35,375
421	1	85.49	85.49	85.49			85.49	85.49	N/A	27,500	23,510
436	1	99.42	99.42	99.42			99.42	99.42	N/A	80,000	79,535
442	8	97.31	97.62	85.92	10.91	113.61	70.84	134.38	70.84 to 134.38	133,875	115,031
444	1	96.45	96.45	96.45			96.45	96.45	N/A	10,000	9,645
455	1	99.37	99.37	99.37			99.37	99.37	N/A	1,700,000	1,689,255
458	1	99.30	99.30	99.30			99.30	99.30	N/A	684,988	680,190
468	1	97.73	97.73	97.73			97.73	97.73	N/A	15,000	14,660
494	1	106.57	106.57	106.57			106.57	106.57	N/A	2,513,000	2,678,000
529	2	106.56	106.56	99.24	8.09	107.38	97.94	115.18	N/A	73,000	72,447
531	1	114.38	114.38	114.38			114.38	114.38	N/A	130,000	148,695

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	27.98	95% Median C.I.:	97.29 to 98.49	(! : Derived)
TOTAL Sales Price:	49,546,462	WGT. MEAN:	96	STD:	27.68	95% Wgt. Mean C.I.:	94.33 to 98.47	
TOTAL Adj.Sales Price:	49,597,298	MEAN:	99	AVG.ABS.DEV:	8.02	95% Mean C.I.:	95.39 to 102.41	

TOTAL Assessed Value:	47,811,915						
AVG. Adj. Sales Price:	207,520	COD:	8.19	MAX Sales Ratio:	478.80		
AVG. Assessed Value:	200,049	PRD:	102.59	MIN Sales Ratio:	62.94		

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534	1	101.08	101.08	101.08			101.08	101.08	N/A	787,700	796,225
577	2	96.40	96.40	94.12	3.68	102.42	92.85	99.94	N/A	125,700	118,310
851	1	94.44	94.44	94.44			94.44	94.44	N/A	532,500	502,875

ALL

239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049
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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	24	98.20	97.10	96.83	4.26	100.28	86.31	121.23	95.56 to 99.63	248,066	240,194
03	215	97.71	99.10	96.34	8.64	102.86	62.94	478.80	97.18 to 98.49	202,993	195,568
04											

ALL

239	97.86	98.90	96.40	8.19	102.59	62.94	478.80	97.29 to 98.49	207,520	200,049
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PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales: 2259 MEDIAN: 96 COV: 56.27 95% Median C.I.: 95.22 to 96.32
 TOTAL Sales Price: 222,641,211 WGT. MEAN: 92 STD: 55.48 95% Wgt. Mean C.I.: 91.28 to 92.88
 TOTAL Adj.Sales Price: 223,235,211 MEAN: 99 AVG.ABS.DEV: 15.08 95% Mean C.I.: 96.32 to 100.90
 TOTAL Assessed Value: 205,553,710
 AVG. Adj. Sales Price: 98,820 COD: 15.74 MAX Sales Ratio: 1548.00
 AVG. Assessed Value: 90,993 PRD: 107.09 MIN Sales Ratio: 10.04

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
-----Qrtrs-----											
07/01/02 TO 09/30/02	313	98.26	97.78	95.80	7.09	102.06	34.89	215.07	97.60 to 98.81	87,415	83,747
10/01/02 TO 12/31/02	252	99.02	101.56	96.50	9.23	105.25	64.02	435.77	98.46 to 99.32	94,936	91,611
01/01/03 TO 03/31/03	242	97.05	98.31	95.38	10.87	103.07	49.88	278.21	95.91 to 98.27	91,821	87,576
04/01/03 TO 06/30/03	345	96.41	94.88	93.73	8.68	101.23	15.49	266.43	94.75 to 97.36	104,764	98,193
07/01/03 TO 09/30/03	300	92.84	105.11	92.76	26.56	113.32	10.04	1548.00	91.30 to 95.13	95,238	88,339
10/01/03 TO 12/31/03	251	93.69	101.59	90.99	22.28	111.65	24.03	973.83	91.40 to 96.14	93,156	84,764
01/01/04 TO 03/31/04	248	89.98	93.59	85.10	19.05	109.98	29.29	708.33	88.05 to 91.36	105,129	89,466
04/01/04 TO 06/30/04	308	89.22	96.73	87.79	22.40	110.18	24.64	920.05	86.36 to 91.62	115,452	101,359
-----Study Years-----											
07/01/02 TO 06/30/03	1152	97.78	97.85	95.18	8.90	102.80	15.49	435.77	97.37 to 98.19	95,181	90,598
07/01/03 TO 06/30/04	1107	91.38	99.40	89.08	22.92	111.58	10.04	1548.00	90.53 to 92.41	102,606	91,404
-----Calendar Yrs-----											
01/01/03 TO 12/31/03	1138	95.52	99.79	93.23	16.74	107.03	10.04	1548.00	94.55 to 96.31	96,940	90,376
-----ALL-----											
	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMHERST	14	92.03	89.59	82.35	17.77	108.80	47.98	126.00	69.62 to 107.85	65,123	53,629
ELM CREEK	38	95.83	99.81	92.59	18.53	107.80	64.37	259.25	84.16 to 99.91	58,087	53,784
GIBBON	60	95.94	128.00	91.97	45.84	139.19	49.77	1548.00	93.30 to 99.39	69,154	63,598
KEARNEY	1539	95.76	97.62	93.82	12.48	104.06	10.04	973.83	95.13 to 96.36	110,311	103,494
KEARNEY SUB	117	92.77	100.09	90.85	21.74	110.18	33.15	708.33	90.19 to 96.07	133,658	121,423
MILLER	13	101.46	132.79	100.61	37.62	131.98	82.67	360.00	92.60 to 130.00	16,992	17,096
ODESSA	1	134.91	134.91	134.91			134.91	134.91	N/A	38,000	51,265
PLEASANTON	21	99.65	101.48	100.23	6.58	101.26	89.55	131.67	96.02 to 101.55	44,358	44,458
RAVENNA	83	99.09	100.95	88.68	18.26	113.84	53.73	236.86	94.87 to 100.45	43,276	38,375
RIVERDALE	7	98.82	98.61	94.97	4.50	103.84	88.88	110.36	88.88 to 110.36	61,485	58,394
RURAL	297	94.78	95.44	79.95	23.04	119.37	17.09	435.77	92.68 to 96.76	71,811	57,415
SHELTON	49	97.70	100.40	92.82	14.43	108.17	58.89	189.27	94.06 to 99.57	48,288	44,820
SUBURBAN	20	87.19	87.42	85.29	12.05	102.50	33.50	109.67	83.33 to 96.15	82,645	70,488
-----ALL-----											
	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	2259	MEDIAN:	96	COV:	56.27	95% Median C.I.:	95.22 to 96.32
TOTAL Sales Price:	222,641,211	WGT. MEAN:	92	STD:	55.48	95% Wgt. Mean C.I.:	91.28 to 92.88
TOTAL Adj.Sales Price:	223,235,211	MEAN:	99	AVG.ABS.DEV:	15.08	95% Mean C.I.:	96.32 to 100.90
TOTAL Assessed Value:	205,553,710						
AVG. Adj. Sales Price:	98,820	COD:	15.74	MAX Sales Ratio:	1548.00		
AVG. Assessed Value:	90,993	PRD:	107.09	MIN Sales Ratio:	10.04		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1825	96.07	99.15	93.65	14.23	105.88	10.04	1548.00	95.53 to 96.52	101,159	94,731
2	137	92.04	98.24	90.31	20.45	108.78	33.15	708.33	89.14 to 95.68	126,210	113,987
3	297	94.78	95.44	79.95	23.04	119.37	17.09	435.77	92.68 to 96.76	71,811	57,415
-----ALL-----	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1726	94.19	96.87	92.13	14.22	105.15	10.04	973.83	93.40 to 95.00	118,701	109,355
2	533	98.46	104.24	91.55	20.19	113.86	15.49	1548.00	97.85 to 99.14	34,440	31,530
-----ALL-----	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2242	95.87	98.49	92.31	15.41	106.69	10.04	1548.00	95.31 to 96.36	98,860	91,257
06	13	72.07	96.02	57.53	57.42	166.89	29.29	409.00	57.53 to 93.38	118,012	67,897
07	4	122.87	174.59	127.92	59.31	136.48	92.60	360.00	N/A	13,875	17,748
-----ALL-----	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales: 2259 MEDIAN: 96 COV: 56.27 95% Median C.I.: 95.22 to 96.32
 TOTAL Sales Price: 222,641,211 WGT. MEAN: 92 STD: 55.48 95% Wgt. Mean C.I.: 91.28 to 92.88
 TOTAL Adj.Sales Price: 223,235,211 MEAN: 99 AVG.ABS.DEV: 15.08 95% Mean C.I.: 96.32 to 100.90
 TOTAL Assessed Value: 205,553,710
 AVG. Adj. Sales Price: 98,820 COD: 15.74 MAX Sales Ratio: 1548.00
 AVG. Assessed Value: 90,993 PRD: 107.09 MIN Sales Ratio: 10.04

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	119	96.34	118.29	88.77	37.55	133.26	32.57	1548.00	94.12 to 98.92	63,459	56,329
10-0007	1711	95.56	97.51	92.96	13.54	104.89	10.04	973.83	94.90 to 96.07	111,457	103,616
10-0009	52	91.81	93.64	81.91	19.61	114.32	29.29	259.25	82.21 to 98.13	75,689	61,997
10-0012	38	92.74	88.20	78.60	15.99	112.21	46.63	134.91	79.73 to 99.57	56,152	44,136
10-0015	56	95.50	97.34	83.35	19.54	116.79	48.50	435.77	92.51 to 98.82	67,993	56,671
10-0016	22	97.29	91.38	87.86	8.77	104.01	34.89	102.02	88.17 to 99.79	85,506	75,127
10-0019	62	96.79	101.49	91.53	18.00	110.88	54.85	278.21	90.99 to 99.21	52,670	48,209
10-0028	16	95.49	100.13	87.03	24.49	115.06	26.71	289.00	87.57 to 99.69	62,103	54,046
10-0036	2	105.06	105.06	99.75	21.92	105.33	82.03	128.09	N/A	130,000	129,670
10-0065											
10-0069	98	99.09	100.25	89.48	17.38	112.05	53.42	236.86	94.87 to 100.45	42,844	38,334
10-0105	36	99.21	96.63	91.96	10.69	105.08	38.07	131.67	94.60 to 100.96	58,425	53,728
10-0119	32	95.27	89.82	84.48	21.43	106.32	33.44	165.35	79.33 to 100.00	60,551	51,154
21-0044											
24-0101	13	101.46	132.79	100.61	37.62	131.98	82.67	360.00	92.60 to 130.00	16,992	17,096
47-0100	2	72.64	72.64	71.53	19.31	101.55	58.61	86.67	N/A	120,500	86,197
NonValid School											
ALL	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	604	98.70	103.94	92.23	19.82	112.70	15.49	1548.00	98.05 to 99.16	45,511	41,975
Prior TO 1860											
1860 TO 1899	52	96.53	99.58	95.40	12.03	104.39	58.36	178.59	94.17 to 98.90	65,896	62,862
1900 TO 1919	166	98.11	103.73	92.86	19.22	111.70	31.21	434.61	95.61 to 99.49	64,100	59,527
1920 TO 1939	181	96.53	99.48	92.21	16.89	107.88	47.12	360.00	92.79 to 98.12	70,000	64,546
1940 TO 1949	91	91.79	93.59	90.50	15.22	103.41	10.04	175.77	88.27 to 97.76	74,729	67,629
1950 TO 1959	119	90.97	99.08	89.40	20.49	110.83	47.98	973.83	89.25 to 93.93	95,392	85,278
1960 TO 1969	156	89.63	90.87	88.79	9.67	102.34	60.19	159.23	87.02 to 91.57	105,723	93,872
1970 TO 1979	247	90.77	91.02	89.73	9.61	101.44	51.77	212.00	88.47 to 92.04	118,634	106,449
1980 TO 1989	137	90.88	90.05	89.37	9.20	100.75	56.50	137.02	89.23 to 92.50	135,532	121,130
1990 TO 1994	93	93.28	109.10	94.12	25.88	115.91	65.83	920.05	91.19 to 95.64	154,904	145,795
1995 TO 1999	133	92.47	92.73	90.52	10.04	102.44	64.80	293.38	89.83 to 93.96	172,051	155,740
2000 TO Present	280	98.51	99.27	96.05	9.54	103.36	48.44	572.03	97.98 to 99.08	175,728	168,788
ALL	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales: 2259 MEDIAN: 96 COV: 56.27 95% Median C.I.: 95.22 to 96.32
TOTAL Sales Price: 222,641,211 WGT. MEAN: 92 STD: 55.48 95% Wgt. Mean C.I.: 91.28 to 92.88
TOTAL Adj.Sales Price: 223,235,211 MEAN: 99 AVG.ABS.DEV: 15.08 95% Mean C.I.: 96.32 to 100.90
TOTAL Assessed Value: 205,553,710
AVG. Adj. Sales Price: 98,820 COD: 15.74 MAX Sales Ratio: 1548.00
AVG. Assessed Value: 90,993 PRD: 107.09 MIN Sales Ratio: 10.04

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	32	110.55	245.47	238.58	133.09	102.89	67.38	1548.00	101.19 to 159.25	2,567	6,125
5000 TO 10000	53	105.89	125.02	125.45	28.50	99.66	69.64	425.63	100.58 to 110.00	8,120	10,187
Total \$											
1 TO 9999	68	107.34	179.71	148.84	77.86	120.74	67.38	1548.00	101.33 to 116.85	5,037	7,498
10000 TO 29999	331	100.00	114.21	112.59	22.94	101.44	39.57	920.05	99.41 to 100.75	19,780	22,269
30000 TO 59999	374	99.10	102.27	101.22	15.56	101.03	24.64	572.03	98.41 to 99.53	41,202	41,706
60000 TO 99999	464	91.43	90.02	89.97	11.48	100.06	10.04	181.17	90.23 to 92.97	81,542	73,359
100000 TO 149999	581	90.84	90.02	90.16	8.71	99.85	53.73	134.89	89.72 to 91.86	123,043	110,939
150000 TO 249999	364	95.03	92.04	92.03	8.94	100.02	15.49	216.33	93.40 to 96.46	182,934	168,349
250000 TO 499999	73	93.60	90.24	90.10	10.98	100.16	29.29	132.63	89.05 to 97.28	309,157	278,545
500000 +	4	84.27	79.64	80.11	20.81	99.41	51.99	98.04	N/A	613,750	491,687
ALL											
	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	29	101.33	128.09	109.11	35.70	117.40	67.38	409.00	98.28 to 110.75	2,769	3,021
5000 TO 10000	43	98.90	96.42	75.42	18.08	127.85	10.04	162.88	94.65 to 105.00	10,724	8,088
Total \$											
1 TO 9999	71	100.58	109.63	80.50	25.20	136.19	10.04	409.00	98.00 to 103.20	7,443	5,991
10000 TO 29999	353	99.14	106.65	91.81	22.61	116.16	17.09	1548.00	98.05 to 99.65	22,441	20,602
30000 TO 59999	401	98.68	102.67	92.70	18.53	110.75	15.49	973.83	97.45 to 99.20	46,157	42,787
60000 TO 99999	584	89.66	91.26	87.35	13.00	104.48	29.29	503.53	88.25 to 90.66	92,872	81,125
100000 TO 149999	505	93.47	93.47	91.77	8.98	101.85	41.08	363.60	91.94 to 94.74	133,128	122,177
150000 TO 249999	288	97.81	101.81	95.74	11.52	106.34	61.08	920.05	96.96 to 98.44	193,688	185,432
250000 TO 499999	55	97.35	111.63	95.65	25.56	116.71	51.99	882.81	93.78 to 98.53	322,474	308,446
500000 +	2	97.18	97.18	97.04	0.88	100.14	96.32	98.04	N/A	645,000	625,887
ALL											
	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	2259	MEDIAN:	96	COV:	56.27	95% Median C.I.:	95.22 to 96.32
TOTAL Sales Price:	222,641,211	WGT. MEAN:	92	STD:	55.48	95% Wgt. Mean C.I.:	91.28 to 92.88
TOTAL Adj.Sales Price:	223,235,211	MEAN:	99	AVG.ABS.DEV:	15.08	95% Mean C.I.:	96.32 to 100.90
TOTAL Assessed Value:	205,553,710						
AVG. Adj. Sales Price:	98,820	COD:	15.74	MAX Sales Ratio:	1548.00		
AVG. Assessed Value:	90,993	PRD:	107.09	MIN Sales Ratio:	10.04		

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QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	610	98.72	104.31	92.30	20.10	113.02	15.49	1548.00	98.09 to 99.16	45,986	42,444
10	2	99.12	99.12	99.55	0.85	99.58	98.28	99.97	N/A	10,000	9,955
20	75	101.79	124.59	93.61	40.23	133.09	31.21	973.83	99.20 to 107.36	47,221	44,205
25	143	97.67	99.67	93.20	13.62	106.95	54.00	289.00	93.88 to 98.78	67,933	63,311
30	656	90.58	92.38	88.99	13.27	103.80	10.04	293.38	89.51 to 91.58	92,580	82,389
35	235	95.22	94.64	94.10	6.80	100.58	53.73	143.27	94.13 to 96.49	116,632	109,753
40	441	94.41	94.53	92.48	10.35	102.21	48.44	572.03	92.70 to 95.88	153,836	142,273
45	33	98.07	98.84	98.81	4.79	100.04	85.31	132.63	97.05 to 99.58	228,782	226,058
50	55	96.12	121.77	94.01	37.86	129.53	53.04	920.05	90.73 to 98.73	260,660	245,053
55	4	90.20	87.67	86.93	10.34	100.85	72.23	98.04	N/A	433,750	377,053
60	5	96.32	98.65	97.55	7.26	101.13	86.84	117.81	N/A	460,400	449,137
ALL	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	602	98.70	103.85	91.72	19.54	113.23	15.49	1548.00	98.09 to 99.14	45,891	42,093
100	20	96.02	106.07	89.91	22.20	117.98	69.64	289.00	88.17 to 106.54	49,190	44,224
101	1430	93.29	96.47	91.71	14.25	105.19	31.21	973.83	92.41 to 94.14	118,001	108,219
102	77	96.77	95.44	94.60	8.38	100.89	54.00	178.59	93.57 to 98.90	167,662	158,600
103	4	100.37	99.43	99.60	1.98	99.83	95.00	101.98	N/A	81,650	81,326
104	96	96.86	95.65	93.06	12.95	102.78	10.04	164.97	94.14 to 97.99	97,063	90,326
106	16	99.71	118.06	108.35	32.02	108.96	61.50	360.00	89.94 to 107.30	85,858	93,027
301	9	97.28	96.51	97.34	4.15	99.15	85.53	102.47	89.72 to 101.69	154,713	150,590
302	5	91.32	94.12	92.99	3.67	101.22	90.48	100.26	N/A	112,180	104,311
ALL	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	2259	MEDIAN:	96	COV:	56.27	95% Median C.I.:	95.22 to 96.32
TOTAL Sales Price:	222,641,211	WGT. MEAN:	92	STD:	55.48	95% Wgt. Mean C.I.:	91.28 to 92.88
TOTAL Adj.Sales Price:	223,235,211	MEAN:	99	AVG.ABS.DEV:	15.08	95% Mean C.I.:	96.32 to 100.90
TOTAL Assessed Value:	205,553,710						
AVG. Adj. Sales Price:	98,820	COD:	15.74	MAX Sales Ratio:	1548.00		
AVG. Assessed Value:	90,993	PRD:	107.09	MIN Sales Ratio:	10.04		

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	607	98.70	104.31	92.21	20.19	113.13	15.49	1548.00	98.02 to 99.16	45,550	42,001
10	9	91.38	96.75	51.30	47.96	188.58	31.21	289.00	33.47 to 99.97	64,719	33,203
15	5	104.35	99.71	95.77	18.08	104.12	49.88	130.00	N/A	26,190	25,081
20	41	102.63	129.12	103.62	37.30	124.61	62.14	973.83	97.25 to 112.57	37,162	38,506
25	25	100.10	106.23	105.91	12.84	100.30	78.99	169.29	98.77 to 107.55	43,217	45,773
30	417	96.03	98.10	91.68	15.98	107.00	10.04	434.61	94.14 to 97.18	86,599	79,392
35	149	91.94	90.81	89.85	7.63	101.06	58.36	112.14	89.82 to 94.35	102,462	92,066
40	1001	92.97	95.11	92.29	12.20	103.05	47.98	920.05	92.05 to 93.86	139,621	128,856
45	3	97.99	94.12	96.65	3.98	97.38	86.32	98.04	N/A	264,333	255,488
50	2	99.71	99.71	99.71	0.25	100.00	99.46	99.96	N/A	167,750	167,262
ALL	2259	95.78	98.61	92.08	15.74	107.09	10.04	1548.00	95.22 to 96.32	98,820	90,993

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	95.02	95% Median C.I.:	97.18 to 98.62	(! : Derived)
TOTAL Sales Price:	49,499,956	WGT. MEAN:	94	STD:	104.19	95% Wgt. Mean C.I.:	89.94 to 98.53	
TOTAL Adj.Sales Price:	49,550,792	MEAN:	110	AVG.ABS.DEV:	23.01	95% Mean C.I.:	96.44 to 122.86	
TOTAL Assessed Value:	46,695,130							
AVG. Adj. Sales Price:	207,325	COD:	23.52	MAX Sales Ratio:	1391.85			
AVG. Assessed Value:	195,377	PRD:	116.36	MIN Sales Ratio:	41.90			

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
-----Qrtrs-----											
07/01/01 TO 09/30/01	25	99.34	99.61	93.18	7.02	106.90	41.90	131.53	98.33 to 101.89	219,522	204,551
10/01/01 TO 12/31/01	11	99.50	100.82	101.30	3.23	99.52	92.35	120.28	97.98 to 102.86	209,991	212,731
01/01/02 TO 03/31/02	14	98.15	96.81	93.55	4.30	103.48	70.77	110.17	96.00 to 99.67	237,920	222,578
04/01/02 TO 06/30/02	26	98.25	101.00	97.59	7.68	103.50	66.88	173.05	97.40 to 99.61	172,615	168,451
07/01/02 TO 09/30/02	30	98.71	99.56	103.25	7.52	96.43	76.18	131.82	97.41 to 99.97	190,221	196,407
10/01/02 TO 12/31/02	15	97.03	100.80	92.75	12.70	108.68	76.40	157.50	90.00 to 110.47	213,474	198,005
01/01/03 TO 03/31/03	19	87.80	91.52	88.49	9.62	103.42	70.84	120.77	84.07 to 98.18	157,593	139,461
04/01/03 TO 06/30/03	20	95.10	90.58	92.62	9.53	97.80	67.33	113.16	83.60 to 97.79	279,772	259,123
07/01/03 TO 09/30/03	18	92.88	181.31	106.32	104.93	170.54	73.55	1391.85	85.35 to 123.12	150,873	160,401
10/01/03 TO 12/31/03	18	97.78	119.52	105.43	33.07	113.36	50.72	475.75	94.26 to 107.95	124,419	131,172
01/01/04 TO 03/31/04	22	92.19	89.24	87.12	20.80	102.44	43.60	169.10	69.17 to 98.83	275,792	240,274
04/01/04 TO 06/30/04	21	95.41	152.29	83.44	71.42	182.51	66.08	854.00	85.63 to 99.98	257,749	215,074
-----Study Years-----											
07/01/01 TO 06/30/02	76	99.00	99.74	95.73	6.22	104.20	41.90	173.05	98.17 to 99.55	205,484	196,706
07/01/02 TO 06/30/03	84	97.46	95.83	95.41	9.52	100.44	67.33	157.50	95.53 to 98.38	208,315	198,744
07/01/03 TO 06/30/04	79	94.60	133.88	91.58	56.26	146.20	43.60	1391.85	91.95 to 98.35	208,043	190,518
-----Calendar Yrs-----											
01/01/02 TO 12/31/02	85	98.38	99.77	97.79	7.94	102.02	66.88	173.05	97.41 to 99.32	196,796	192,448
01/01/03 TO 12/31/03	75	95.39	119.54	96.57	37.62	123.78	50.72	1391.85	91.71 to 97.71	180,599	174,407
-----ALL-----											
	239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	95.02	95% Median C.I.:	97.18 to 98.62	(!: Derived)
TOTAL Sales Price:	49,499,956	WGT. MEAN:	94	STD:	104.19	95% Wgt. Mean C.I.:	89.94 to 98.53	
TOTAL Adj.Sales Price:	49,550,792	MEAN:	110	AVG.ABS.DEV:	23.01	95% Mean C.I.:	96.44 to 122.86	
TOTAL Assessed Value:	46,695,130							
AVG. Adj. Sales Price:	207,325	COD:	23.52	MAX Sales Ratio:	1391.85			
AVG. Assessed Value:	195,377	PRD:	116.36	MIN Sales Ratio:	41.90			

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMHERST	5	98.07	96.05	96.23	2.44	99.81	91.00	98.91	N/A	13,910	13,385
ELM CREEK	8	97.43	97.54	90.44	11.53	107.85	66.88	124.24	66.88 to 124.24	55,332	50,041
GIBBON	8	89.59	220.50	84.36	158.91	261.37	70.03	854.00	70.03 to 854.00	106,000	89,425
KEARNEY	166	97.60	97.67	94.63	10.62	103.20	50.72	295.99	96.18 to 98.38	250,714	237,262
KEARNEY SUB	5	98.17	93.33	85.36	10.82	109.34	69.59	107.95	N/A	129,600	110,624
MILLER	3	110.17	95.19	104.89	26.69	90.76	43.60	131.82	N/A	6,750	7,080
ODESSA	1	93.20	93.20	93.20			93.20	93.20	N/A	30,000	27,960
PLEASANTON	5	97.50	115.58	92.74	24.97	124.62	81.93	193.07	N/A	31,810	29,502
RAVENNA	11	99.95	137.33	126.85	50.83	108.26	50.90	475.75	81.43 to 157.50	17,954	22,775
RURAL	18	99.87	168.31	77.65	86.51	216.76	41.90	1391.85	87.47 to 114.84	156,598	121,596
SHELTON	8	103.59	112.06	102.87	11.98	108.93	96.45	169.10	96.45 to 169.10	23,181	23,846
SUBURBAN	1	109.31	109.31	109.31			109.31	109.31	N/A	2,513,000	2,747,000
ALL	239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	215	97.71	105.12	94.57	18.44	111.15	43.60	854.00	96.83 to 98.38	202,655	191,657
2	6	100.52	95.99	104.40	10.66	91.95	69.59	109.31	69.59 to 109.31	526,833	550,020
3	18	99.87	168.31	77.65	86.51	216.76	41.90	1391.85	87.47 to 114.84	156,598	121,596
ALL	239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	168	97.60	107.76	95.48	22.90	112.87	41.90	1391.85	96.28 to 98.38	245,909	234,792
2	71	98.38	114.11	88.01	24.92	129.66	59.08	854.00	97.41 to 99.32	116,027	102,112
ALL	239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	239	MEDIAN:	98	COV:	95.02	95% Median C.I.:	97.18 to 98.62	(!: Derived)
TOTAL Sales Price:	49,499,956	WGT. MEAN:	94	STD:	104.19	95% Wgt. Mean C.I.:	89.94 to 98.53	
TOTAL Adj.Sales Price:	49,550,792	MEAN:	110	AVG.ABS.DEV:	23.01	95% Mean C.I.:	96.44 to 122.86	
TOTAL Assessed Value:	46,695,130							
AVG. Adj. Sales Price:	207,325	COD:	23.52	MAX Sales Ratio:	1391.85			
AVG. Assessed Value:	195,377	PRD:	116.36	MIN Sales Ratio:	41.90			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	15	99.97	169.60	104.68	81.96	162.03	70.03	854.00	83.60 to 120.28	269,705	282,318
10-0007	176	97.65	97.76	94.63	10.50	103.31	50.72	295.99	96.28 to 98.38	240,111	227,215
10-0009	10	98.79	227.21	118.77	140.32	191.30	66.88	1391.85	85.76 to 124.24	46,265	54,950
10-0012	2	78.72	78.72	73.38	18.40	107.27	64.23	93.20	N/A	47,500	34,855
10-0015											
10-0016	1	70.84	70.84	70.84			70.84	70.84	N/A	460,000	325,865
10-0019	8	103.59	112.06	102.87	11.98	108.93	96.45	169.10	96.45 to 169.10	23,181	23,846
10-0028	2	68.25	68.25	50.58	38.60	134.93	41.90	94.60	N/A	690,600	349,327
10-0036	1	69.59	69.59	69.59			69.59	69.59	N/A	215,000	149,625
10-0065											
10-0069	11	99.95	137.33	126.85	50.83	108.26	50.90	475.75	81.43 to 157.50	17,954	22,775
10-0105	5	97.50	115.58	92.74	24.97	124.62	81.93	193.07	N/A	31,810	29,502
10-0119	5	98.07	96.05	96.23	2.44	99.81	91.00	98.91	N/A	13,910	13,385
21-0044											
24-0101	3	110.17	95.19	104.89	26.69	90.76	43.60	131.82	N/A	6,750	7,080
47-0100											
NonValid School											
ALL	239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	88	98.30	109.49	89.39	23.74	122.49	41.90	854.00	97.39 to 99.05	178,877	159,890
Prior TO 1860											
1860 TO 1899	1	96.45	96.45	96.45			96.45	96.45	N/A	10,000	9,645
1900 TO 1919	19	98.35	120.28	101.65	34.25	118.33	43.60	475.75	91.00 to 108.00	61,371	62,381
1920 TO 1939	16	96.58	94.98	93.63	8.35	101.44	70.03	131.82	87.12 to 99.55	69,421	65,002
1940 TO 1949	12	99.26	104.75	101.84	10.58	102.85	82.71	173.05	95.10 to 107.68	143,068	145,702
1950 TO 1959	16	98.59	101.72	98.00	8.79	103.80	81.43	157.50	95.73 to 101.80	134,467	131,781
1960 TO 1969	19	98.07	169.55	105.49	78.07	160.73	80.76	1391.85	95.53 to 103.05	191,879	202,413
1970 TO 1979	19	98.18	92.74	95.02	12.14	97.60	50.72	126.06	82.92 to 99.54	311,270	295,762
1980 TO 1989	25	96.67	96.91	101.59	8.46	95.40	81.23	120.77	90.76 to 99.63	253,317	257,339
1990 TO 1994	7	94.67	92.75	93.26	9.39	99.45	66.88	113.10	66.88 to 113.10	676,085	630,533
1995 TO 1999	10	84.73	88.11	88.98	15.17	99.03	67.33	120.28	69.17 to 102.86	437,910	389,645
2000 TO Present	7	97.29	121.29	87.69	42.39	138.32	70.84	295.99	70.84 to 295.99	378,571	331,980
ALL	239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	107.75	211.10	165.53	113.18	127.53	43.60	854.00	97.50 to 402.33	2,820	4,668
5000 TO 10000	12	98.49	205.66	236.88	111.47	86.82	91.00	1391.85	96.45 to 99.95	7,766	18,397
Total \$											
1 TO 9999	17	99.00	164.30	124.48	74.28	131.99	43.60	854.00	97.50 to 131.82	4,200	5,228
10000 TO 29999	39	99.83	151.62	129.58	58.37	117.01	50.90	1391.85	97.70 to 110.47	19,521	25,296
30000 TO 59999	38	97.30	95.18	95.32	7.02	99.85	50.72	118.81	94.26 to 99.02	43,382	41,352
60000 TO 99999	19	97.29	109.30	107.03	25.91	102.13	64.23	295.99	87.28 to 118.47	73,303	78,453
100000 TO 149999	28	97.13	94.70	94.79	7.00	99.91	73.55	114.38	91.95 to 99.23	120,538	114,258
150000 TO 249999	37	96.67	93.01	93.17	10.36	99.83	66.88	126.06	87.25 to 99.29	177,302	165,185
250000 TO 499999	37	97.79	95.00	95.00	9.82	100.00	59.08	156.91	94.27 to 98.65	329,274	312,795
500000 +	24	94.86	91.62	92.00	12.75	99.59	41.90	124.57	84.76 to 99.61	981,597	903,046
ALL											
	239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	98.31	97.29	97.01	12.04	100.29	43.60	131.82	91.00 to 108.00	3,580	3,473
5000 TO 10000	9	99.00	139.67	109.86	43.16	127.13	94.50	402.33	96.45 to 169.10	7,122	7,825
Total \$											
1 TO 9999	19	98.91	117.37	105.26	26.76	111.50	43.60	402.33	97.50 to 107.50	5,258	5,534
10000 TO 29999	36	98.61	122.43	99.17	32.75	123.46	50.72	854.00	97.62 to 101.44	21,913	21,731
30000 TO 59999	42	97.30	109.12	98.21	22.15	111.11	64.23	475.75	94.26 to 99.54	43,963	43,178
60000 TO 99999	20	94.08	94.07	91.98	10.87	102.27	73.55	124.24	87.28 to 98.99	89,736	82,542
100000 TO 149999	38	98.02	128.91	94.26	45.95	136.76	66.88	1391.85	87.25 to 99.32	135,365	127,594
150000 TO 249999	29	97.68	101.98	95.68	14.81	106.58	59.08	295.99	94.60 to 99.63	199,340	190,732
250000 TO 499999	34	97.82	93.74	89.20	9.59	105.10	41.90	123.12	92.35 to 98.95	379,820	338,781
500000 +	21	97.52	98.15	96.52	12.50	101.69	66.08	156.91	85.38 to 101.08	1,008,673	973,567
ALL											
	239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

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COST RANK										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	89	98.22	109.02	88.99	23.84	122.50	41.90	854.00	97.30 to 99.05	180,182	160,350
10	8	94.47	90.46	86.82	7.37	104.20	66.88	98.93	66.88 to 98.93	162,743	141,286
15	1	475.75	475.75	475.75			475.75	475.75	N/A	12,000	57,090
20	131	97.69	109.25	97.50	22.30	112.05	43.60	1391.85	96.45 to 98.65	223,691	218,095
25	4	99.91	101.29	102.95	3.45	98.40	97.68	107.68	N/A	178,500	183,757
30	6	92.81	97.91	88.46	18.91	110.69	75.72	126.06	75.72 to 126.06	363,833	321,836
ALL	239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	70	98.49	114.36	87.83	25.23	130.21	59.08	854.00	97.50 to 99.32	115,327	101,291
300	2	103.15	103.15	94.86	8.34	108.74	94.55	111.75	N/A	330,800	313,810
304	3	123.12	116.51	115.42	6.97	100.95	100.34	126.06	N/A	216,666	250,070
311	1	82.71	82.71	82.71			82.71	82.71	N/A	150,000	124,070
320	3	80.76	89.88	85.54	15.45	105.08	75.72	113.16	N/A	475,000	406,291
323	1	99.95	99.95	99.95			99.95	99.95	N/A	6,653	6,650
325	11	96.08	88.42	83.12	11.74	106.38	50.72	108.00	68.06 to 99.99	146,004	121,359
326	7	96.66	121.87	108.27	41.80	112.56	66.88	295.99	66.88 to 295.99	81,500	88,237
334	2	109.99	109.99	103.12	9.10	106.66	99.98	120.00	N/A	71,175	73,397
340	3	95.73	97.78	97.46	2.14	100.33	95.73	101.88	N/A	296,666	289,123
341	3	98.18	96.00	96.47	2.81	99.51	90.78	99.05	N/A	456,666	440,546
343	4	99.87	103.35	104.21	6.14	99.18	94.67	119.00	N/A	1,115,773	1,162,736
344	27	95.73	94.97	88.38	13.60	107.46	41.90	173.05	84.76 to 99.04	292,548	258,565
349	4	96.93	105.11	96.95	10.13	108.41	95.05	131.53	N/A	372,738	361,382
350	2	98.39	98.39	99.45	1.23	98.94	97.18	99.61	N/A	435,000	432,602
351	2	86.85	86.85	86.44	12.13	100.48	76.32	97.39	N/A	110,660	95,652
352	22	98.52	96.76	96.09	4.71	100.70	85.63	120.34	92.85 to 99.56	240,500	231,092
353	6	87.99	86.59	87.40	10.22	99.08	64.23	98.35	64.23 to 98.35	239,583	209,394
354	12	96.55	124.69	105.10	46.44	118.64	50.90	475.75	81.43 to 118.47	76,470	80,368
355	2	70.81	70.81	72.11	4.90	98.20	67.33	74.28	N/A	320,000	230,740
383	1	193.07	193.07	193.07			193.07	193.07	N/A	11,550	22,300
384	4	96.93	95.19	95.91	4.36	99.25	85.76	101.14	N/A	51,875	49,751
386	6	97.00	97.06	96.57	2.44	100.51	91.99	101.44	91.99 to 101.44	72,226	69,747
391	2	96.51	96.51	94.91	2.49	101.68	94.10	98.91	N/A	15,025	14,260
404	1	131.82	131.82	131.82			131.82	131.82	N/A	2,750	3,625
406	12	99.83	206.23	118.78	122.10	173.63	43.60	1391.85	90.00 to 113.10	125,298	148,827
407	1	97.79	97.79	97.79			97.79	97.79	N/A	275,000	268,930
418	1	70.03	70.03	70.03			70.03	70.03	N/A	50,000	35,015
419	1	109.82	109.82	109.82			109.82	109.82	N/A	125,000	137,280
421	1	98.15	98.15	98.15			98.15	98.15	N/A	27,500	26,990
436	1	124.24	124.24	124.24			124.24	124.24	N/A	80,000	99,390
442	8	97.31	99.48	85.61	14.31	116.21	70.84	157.50	70.84 to 157.50	133,875	114,608
444	1	96.45	96.45	96.45			96.45	96.45	N/A	10,000	9,645
455	1	85.38	85.38	85.38			85.38	85.38	N/A	1,700,000	1,451,495
458	1	99.30	99.30	99.30			99.30	99.30	N/A	684,988	680,190
468	1	110.47	110.47	110.47			110.47	110.47	N/A	15,000	16,570
494	1	109.31	109.31	109.31			109.31	109.31	N/A	2,513,000	2,747,000
529	2	106.56	106.56	100.08	7.16	106.47	98.93	114.18	N/A	73,000	73,057

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

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531	1	114.38	114.38	114.38			114.38	114.38	N/A	130,000	148,695
534	1	101.08	101.08	101.08			101.08	101.08	N/A	787,700	796,225
577	3	91.53	86.42	85.03	6.55	101.63	74.87	92.85	N/A	146,300	124,403
851	1	70.77	70.77	70.77			70.77	70.77	N/A	532,500	376,835

-----ALL-----

239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377
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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	24	97.85	95.96	95.80	5.11	100.17	85.63	120.34	92.85 to 99.50	248,066	237,638
03	215	97.79	111.18	94.02	25.58	118.25	41.90	1391.85	97.18 to 98.65	202,777	190,659
04											

-----ALL-----

239	97.79	109.65	94.24	23.52	116.36	41.90	1391.85	97.18 to 98.62	207,325	195,377
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Assessment Actions Report

Buffalo County

Residential

Buffalo County reviewed numerous rural residential subdivisions throughout several townships. Numerous neighborhoods within the city of Kearney were also reviewed, most being identified in the five-year plan. The exception to this would be for any neighborhood that has been identified through reviews as needing immediate review, and then the plan would be reprioritized to get this neighborhood done. Three field appraisers spent approximately six months each in the city of Kearney reappraising properties. This process was more intensive than a review, with remeasuring, interior inspection and a final result in a new property record card. Costing tables and the economic factors were calibrated from the market and values were set accordingly.

All pickup work was completed in a timely manner.

Commercial

Properties were reviewed by occupancy code, and neighborhood. Neighborhood strip malls, used car dealerships, and private golf courses were reviewed. Due to protests on storage buildings that were reviewed and revalued last year, storage buildings were reviewed again for 2005. Rural commercial was reviewed, as well. In the city of Kearney, five neighborhoods were reviewed. The following properties were reviewed by occupancy code: dairies (one), truck stops, and convenience stores. Due to similar characteristics, commercial property in several villages, not on Highway 30, were consolidated into a neighborhood the same economic or location factor. Individual land tables were retained. Villages included were Miller, Amherst, and Pleasanton. These properties are nearly comparable with each other with the slight adjustment for land. They are also very similar in market value to the rural commercial properties.

Buffalo County finds that there are few truly arm's-length sales in the small, rural villages compared to Kearney neighborhoods. Many sellers in small villages end up selling on contract. Many rural commercial properties sell to friends, relatives, or employees. The assessor feels that buyers are often uninformed.

Market analysis was done and land costs were analyzed. The costing tables and economic factors were calibrated from the market and values set accordingly.

All pickup work was completed in a timely manner.

Agricultural

Buffalo County reviewed all existing and possible market areas and values for 2005. Three digit market areas were renumbered to two digit market areas following the preliminary statistics.

Market area boundaries were redrawn in several areas to better reflect the market.

Buffalo County continued its agland appraisal by township, according to the five-year plan. This included a review of land use and buildings. All residential acreages in the townships were reviewed, as well. Cherry Creek (02), Garfield (06), Beaver (08), Loup (10), and Sartoria (14) townships were physically reviewed. Cherry Creek and Garfield townships were in the five-year plan for this year, while Beaver, Loup, and Sartoria townships were on the plan for next year. They were completed this year since time allowed. Cost tables for site improvements were calibrated to regional costs and sales. Data was obtained from several metal building dealerships, local contractors and Farm Credit appraisers. The economic factor for rural houses was calibrated for each market area to sales in that area.

Special valuation has been expanded to the Elm Creek, Odessa, Divide, Thornton, Logan, Cedar, Rusco, Gibbon, Shelton, and Platte Townships. Special Valuation tables have been in existence for all or part of seven townships since 2003. Last year taxpayers in additional townships submitted applications and there were numerous requests to look at the non-ag influence in additional areas. A study was completed and tables developed to reflect a difference between the two values. Special Valuation application forms were mailed to all agricultural land owners in Elm Creek, Logan, Rusco, Cedar, Gibbon, Shelton, and Platte Townships. In 2003, forms were mailed only to owners in the recently zoned AG-R area. Center Township was included in 2004.

This year forms were mailed to owners in the balance of Odessa, Grant, Thornton, and Divide townships. Files are maintained with comparable sales for the actual (highest and best use) values. In 2004, a study was done, concluding that the north tier of townships did not have any significant non-ag influence.

With countywide zoning, owners are supposed to obtain building permits on non-agricultural parcels which the county board defined as under 20 acres. Buffalo County has continued to drive county roads as a discovery method to augment the permit list. All pickup work was completed in a timely manner, prior to January 1, 2005.

Total Real Property Value (Sum 17,25,&30)	Records	21,602	Value	2,270,378,805	Total Growth (Sum 17,25,&41)	46,924,427
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Schedule I: Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	929	16,576,250	270	5,148,520	512	7,372,145	1,711	29,096,915	
2. Res Improv Land	9,840	199,164,265	970	24,820,040	1,345	28,410,455	12,155	252,394,760	
3. Res Improvmnts	10,887	741,500,270	1,072	95,270,500	1,559	114,025,740	13,518	950,796,510	
4. Res Total (Records - sum lines 1 & 3; Value - sum lines 1 through 3)							15,229	1,232,288,185	32,324,057
	Records	Value	Records	Value	Records	Value	Records	Value	
5. Com UnImp Land	266	11,542,775	58	3,016,310	18	927,465	342	15,486,550	
6. Com Improv Land	1,261	108,341,535	80	5,434,915	54	2,660,415	1,395	116,436,865	
7. Com Improvmnts	1,312	320,914,235	102	30,701,490	74	7,713,415	1,488	359,329,140	
8. Com Total (Records - sum lines 5 & 7; Value - sum lines 5 through 7)							1,830	491,252,555	13,754,345
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Ind UnImp Land	1	29,785	2	17,635	0	0	3	47,420	
10. Ind Improv Land	5	459,195	13	2,961,165	0	0	18	3,420,360	
11. Ind Improvmnts	5	5,866,560	15	35,773,365	1	74,650	21	41,714,575	
12. Ind Total (Records - sum lines 9 & 11; Value - sum lines 9 through 10)							24	45,182,355	0
	Records	Value	Records	Value	Records	Value	Records	Value	
13. Rec UnImp Land	0	0	5	408,930	163	8,768,225	168	9,177,155	
14. Rec Improv Land	0	0	2	170,900	51	3,885,620	53	4,056,520	
15. Rec Improvmnts	0	0	2	165,095	51	2,378,615	53	2,543,710	
16. Rec Total (Records - sum lines 13 & 15; Value - sum lines 13 through 16)							221	15,777,385	68,310
17. Total Taxable							17,304	1,784,500,480	46,146,712

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Schedule II: Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess	Records	SubUrban Value Base	Value Excess
18. Residential	88	4,132,770	1,032,535	0	0	0
19. Commercial	244	36,710,985	25,703,820	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0

	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	88	4,132,770	1,032,535
19. Commercial	1	3,125	0	245	36,714,110	25,703,820
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				333	40,846,880	26,736,355

Schedule III: Mineral Interest Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	14	2,315	1	5	162	14,490

	Records	Total Value	Growth
23. Mineral Interest-Producing	0	0	0
24. Mineral Interest-Non-Producing	177	16,810	0
25. Mineral Interest Total	177	16,810	0

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	677	121	340	1,138

Schedule V: Agricultural Records

	Urban Records	Value	SubUrban Records	Value	Rural Records	Value	Total Records	Value
27. Ag-Vacant Land	1	55,900	44	4,634,075	2,778	273,399,260	2,823	278,089,235
28. Ag-Improved Land	0	0	38	4,192,490	1,236	158,422,300	1,274	162,614,790
29. Ag-Improvements	0	0	38	2,021,595	1,260	43,135,895	1,298	45,157,490
30. Ag-Total Taxable							4,121	485,861,515

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0
32. HomeSite Improv Land	0	0.000	0	25	26.000	363,400
33. HomeSite Improvements	0		0	25		1,718,965

35. FarmSite UnImp Land	0	0.000	0	5	6.430	11,065
36. FarmSite Impr Land	0	0.000	0	34	55.870	160,665
37. FarmSite Improv	1		0	82		302,630

39. Road & Ditches		0.000			135.800	
40. Other-Non Ag Use		0.000	0		0.000	0

	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	865	951.300	8,728,165	890	977.300	9,091,565	
33. HomeSite Improvements	903		32,461,350	928		34,180,315	777,715
34. HomeSite Total				928	977.300	43,271,880	
35. FarmSite UnImp Land	67	121.080	390,980	72	127.510	402,045	
36. FarmSite Impr Land	1,145	3,025.310	3,529,260	1,179	3,081.180	3,689,925	
37. FarmSite Improv	4,043		10,674,545	4,126		10,977,175	0
38. FarmSite Total				4,198	3,208.690	15,069,145	
39. Road & Ditches		10,052.790			10,188.590		
40. Other-Non Ag Use		12.400	4,960		12.400	4,960	
41. Total Section VI				5,126	14,386.980	58,345,985	777,715

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	70	7,261.650	6,326,460
44. Recapture Val			0			33,929,850
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	1,365	175,509.620	155,750,920	1,435	182,771.270	162,077,380
44. Recapture Val			245,353,305			279,283,155

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	103.520	55,900	0.000	0	224.000	231,900	327.520	287,800
46. 1A	0.000	0	82.660	15,135	137.000	83,475	219.660	98,610
47. 2A1	0.000	0	164.300	28,810	0.000	0	164.300	28,810
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	25.000	3,750	0.000	0	25.000	3,750
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	11.000	1,100	11.000	1,100
53. Total	103.520	55,900	271.960	47,695	372.000	316,475	747.480	420,070
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	5.000	25	109.710	60,340	114.710	60,365
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	50.000	25,000	50.000	25,000
71. Total	0.000	0	5.000	25	159.710	85,340	164.710	85,365
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	2.430		413.140		2,907.870		3,323.440	
75. Total	103.520	55,900	276.960	47,720	531.710	401,815	912.190	505,435

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	426.140	865,015	2,978.140	5,181,950	3,404.280	6,046,965
46. 1A	0.000	0	114.000	235,600	1,823.910	3,106,650	1,937.910	3,342,250
47. 2A1	0.000	0	0.000	0	188.000	190,650	188.000	190,650
48. 2A	0.000	0	3.000	2,775	60.000	55,450	63.000	58,225
49. 3A1	0.000	0	2.000	4,320	109.000	76,300	111.000	80,620
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	18.000	10,980	248.000	151,280	266.000	162,260
52. 4A	0.000	0	1.000	600	49.000	29,400	50.000	30,000
53. Total	0.000	0	564.140	1,119,290	5,456.050	8,791,680	6,020.190	9,910,970
Dryland:								
54. 1D1	0.000	0	65.880	57,645	372.740	326,155	438.620	383,800
55. 1D	0.000	0	46.470	74,375	582.270	470,415	628.740	544,790
56. 2D1	0.000	0	14.000	6,300	121.000	54,450	135.000	60,750
57. 2D	0.000	0	1.000	425	9.000	3,825	10.000	4,250
58. 3D1	0.000	0	0.000	0	4.000	1,600	4.000	1,600
59. 3D	0.000	0	0.000	0	3.000	1,125	3.000	1,125
60. 4D1	0.000	0	4.000	1,400	214.270	78,195	218.270	79,595
61. 4D	0.000	0	0.000	0	32.000	9,600	32.000	9,600
62. Total	0.000	0	131.350	140,145	1,338.280	945,365	1,469.630	1,085,510
Grass:								
63. 1G1	0.000	0	11.000	6,600	111.600	66,960	122.600	73,560
64. 1G	0.000	0	6.000	20,050	94.000	52,750	100.000	72,800
65. 2G1	0.000	0	25.000	10,000	83.340	33,335	108.340	43,335
66. 2G	0.000	0	6.360	2,385	23.240	8,715	29.600	11,100
67. 3G1	0.000	0	2.000	600	55.080	16,525	57.080	17,125
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	256.510	64,130	256.510	64,130
70. 4G	0.000	0	58.370	14,590	73.450	17,865	131.820	32,455
71. Total	0.000	0	108.730	54,225	697.220	260,280	805.950	314,505
72. Waste	0.000	0	15.000	1,875	171.000	29,920	186.000	31,795
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	819.220	1,315,535	7,662.550	10,027,245	8,481.770	11,342,780

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	761.630	1,051,510	761.630	1,051,510
47. 2A1	0.000	0	0.000	0	122.000	134,200	122.000	134,200
48. 2A	0.000	0	0.000	0	18.000	18,450	18.000	18,450
49. 3A1	0.000	0	0.000	0	35.000	23,625	35.000	23,625
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	403.000	261,950	403.000	261,950
52. 4A	0.000	0	0.000	0	64.000	41,600	64.000	41,600
53. Total	0.000	0	0.000	0	1,403.630	1,531,335	1,403.630	1,531,335
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	109.790	120,765	109.790	120,765
56. 2D1	0.000	0	0.000	0	82.700	78,565	82.700	78,565
57. 2D	0.000	0	0.000	0	339.000	305,100	339.000	305,100
58. 3D1	0.000	0	0.000	0	23.000	9,775	23.000	9,775
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	214.000	90,950	214.000	90,950
61. 4D	0.000	0	0.000	0	28.000	10,500	28.000	10,500
62. Total	0.000	0	0.000	0	796.490	615,655	796.490	615,655
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	92.000	58,950	92.000	58,950
65. 2G1	0.000	0	0.000	0	114.000	51,300	114.000	51,300
66. 2G	0.000	0	0.000	0	99.000	44,550	99.000	44,550
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	14.000	4,200	14.000	4,200
69. 4G1	0.000	0	0.000	0	252.590	69,465	252.590	69,465
70. 4G	0.000	0	0.000	0	126.500	34,790	126.500	34,790
71. Total	0.000	0	0.000	0	698.090	263,255	698.090	263,255
72. Waste	0.000	0	0.000	0	11.000	2,750	11.000	2,750
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,909.210	2,412,995	2,909.210	2,412,995

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	84.000	147,000	307.730	497,595	391.730	644,595
46. 1A	0.000	0	52.180	90,010	1,589.100	2,698,150	1,641.280	2,788,160
47. 2A1	0.000	0	4.000	5,000	331.000	413,750	335.000	418,750
48. 2A	0.000	0	0.000	0	94.000	94,000	94.000	94,000
49. 3A1	0.000	0	0.000	0	82.000	55,350	82.000	55,350
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	25.000	16,250	790.000	512,200	815.000	528,450
52. 4A	0.000	0	0.000	0	22.390	14,555	22.390	14,555
53. Total	0.000	0	165.180	258,260	3,216.220	4,285,600	3,381.400	4,543,860
Dryland:								
54. 1D1	0.000	0	0.000	0	108.380	137,320	108.380	137,320
55. 1D	0.000	0	0.000	0	178.590	209,050	178.590	209,050
56. 2D1	0.000	0	9.000	8,550	227.630	223,000	236.630	231,550
57. 2D	0.000	0	0.000	0	320.090	286,985	320.090	286,985
58. 3D1	0.000	0	0.000	0	2.000	950	2.000	950
59. 3D	0.000	0	0.000	0	11.000	4,950	11.000	4,950
60. 4D1	0.000	0	0.000	0	401.150	173,700	401.150	173,700
61. 4D	0.000	0	0.000	0	37.000	13,875	37.000	13,875
62. Total	0.000	0	9.000	8,550	1,285.840	1,049,830	1,294.840	1,058,380
Grass:								
63. 1G1	0.000	0	0.000	0	15.600	10,480	15.600	10,480
64. 1G	0.000	0	2.000	1,300	169.640	109,545	171.640	110,845
65. 2G1	0.000	0	0.000	0	100.000	45,000	100.000	45,000
66. 2G	0.000	0	0.000	0	45.000	19,125	45.000	19,125
67. 3G1	0.000	0	0.000	0	2.000	650	2.000	650
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	19.000	5,225	305.870	84,115	324.870	89,340
70. 4G	0.000	0	26.000	6,500	172.130	38,810	198.130	45,310
71. Total	0.000	0	47.000	13,025	810.240	307,725	857.240	320,750
72. Waste	0.000	0	10.000	2,500	98.490	16,005	108.490	18,505
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	231.180	282,335	5,410.790	5,659,160	5,641.970	5,941,495

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,800.780	2,600,290	1,800.780	2,600,290
46. 1A	0.000	0	0.000	0	956.040	1,377,005	956.040	1,377,005
47. 2A1	0.000	0	0.000	0	333.380	300,040	333.380	300,040
48. 2A	0.000	0	0.000	0	113.420	99,810	113.420	99,810
49. 3A1	0.000	0	0.000	0	138.000	100,830	138.000	100,830
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	604.000	348,575	604.000	348,575
52. 4A	0.000	0	0.000	0	383.000	212,450	383.000	212,450
53. Total	0.000	0	0.000	0	4,328.620	5,039,000	4,328.620	5,039,000
Dryland:								
54. 1D1	0.000	0	0.000	0	442.360	376,005	442.360	376,005
55. 1D	0.000	0	0.000	0	414.050	346,800	414.050	346,800
56. 2D1	0.000	0	0.000	0	352.680	218,660	352.680	218,660
57. 2D	0.000	0	0.000	0	84.000	46,200	84.000	46,200
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	189.000	87,030	189.000	87,030
60. 4D1	0.000	0	0.000	0	609.890	228,330	609.890	228,330
61. 4D	0.000	0	0.000	0	456.000	159,600	456.000	159,600
62. Total	0.000	0	0.000	0	2,547.980	1,462,625	2,547.980	1,462,625
Grass:								
63. 1G1	0.000	0	0.000	0	317.400	190,440	317.400	190,440
64. 1G	0.000	0	0.000	0	262.460	142,160	262.460	142,160
65. 2G1	0.000	0	0.000	0	100.000	42,500	100.000	42,500
66. 2G	0.000	0	0.000	0	126.550	47,510	126.550	47,510
67. 3G1	0.000	0	0.000	0	67.000	23,450	67.000	23,450
68. 3G	0.000	0	0.000	0	50.000	16,500	50.000	16,500
69. 4G1	0.000	0	0.000	0	1,015.900	315,865	1,015.900	315,865
70. 4G	0.000	0	0.000	0	2,042.590	603,295	2,042.590	603,295
71. Total	0.000	0	0.000	0	3,981.900	1,381,720	3,981.900	1,381,720
72. Waste	0.000	0	0.000	0	406.520	78,865	406.520	78,865
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	11,265.020	7,962,210	11,265.020	7,962,210

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area:

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Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,362.610	2,209,225	1,362.610	2,209,225
46. 1A	0.000	0	0.000	0	1,246.110	1,951,595	1,246.110	1,951,595
47. 2A1	0.000	0	0.000	0	179.000	203,420	179.000	203,420
48. 2A	0.000	0	0.000	0	304.610	327,110	304.610	327,110
49. 3A1	0.000	0	0.000	0	33.000	23,100	33.000	23,100
50. 3A	0.000	0	0.000	0	84.750	57,210	84.750	57,210
51. 4A1	0.000	0	0.000	0	311.050	194,410	311.050	194,410
52. 4A	0.000	0	0.000	0	269.710	197,370	269.710	197,370
53. Total	0.000	0	0.000	0	3,790.840	5,163,440	3,790.840	5,163,440
Dryland:								
54. 1D1	0.000	0	0.000	0	448.500	384,260	448.500	384,260
55. 1D	0.000	0	0.000	0	575.560	515,610	575.560	515,610
56. 2D1	0.000	0	0.000	0	34.000	20,400	34.000	20,400
57. 2D	0.000	0	0.000	0	22.000	13,200	22.000	13,200
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	184.930	73,970	184.930	73,970
60. 4D1	0.000	0	0.000	0	258.470	127,985	258.470	127,985
61. 4D	0.000	0	0.000	0	179.500	67,315	179.500	67,315
62. Total	0.000	0	0.000	0	1,702.960	1,202,740	1,702.960	1,202,740
Grass:								
63. 1G1	0.000	0	0.000	0	23.000	14,840	23.000	14,840
64. 1G	0.000	0	0.000	0	476.000	305,380	476.000	305,380
65. 2G1	0.000	0	0.000	0	30.500	12,965	30.500	12,965
66. 2G	0.000	0	0.000	0	684.570	250,635	684.570	250,635
67. 3G1	0.000	0	0.000	0	673.000	218,725	673.000	218,725
68. 3G	0.000	0	0.000	0	1,128.660	341,085	1,128.660	341,085
69. 4G1	0.000	0	0.000	0	1,380.000	345,750	1,380.000	345,750
70. 4G	0.000	0	0.000	0	4,731.540	1,166,230	4,731.540	1,166,230
71. Total	0.000	0	0.000	0	9,127.270	2,655,610	9,127.270	2,655,610
72. Waste	0.000	0	0.000	0	1,025.640	207,715	1,025.640	207,715
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	15,646.710	9,229,505	15,646.710	9,229,505

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	74.000	129,500	1.000	1,750	75.000	131,250
47. 2A1	0.000	0	82.000	81,450	22.000	21,445	104.000	102,895
48. 2A	0.000	0	22.000	20,350	5.000	4,625	27.000	24,975
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	121.200	73,935	87.310	53,255	208.510	127,190
52. 4A	0.000	0	50.000	30,000	17.000	10,200	67.000	40,200
53. Total	0.000	0	349.200	335,235	132.310	91,275	481.510	426,510
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	106.000	95,400	2.000	1,800	108.000	97,200
56. 2D1	0.000	0	31.220	20,290	37.000	24,050	68.220	44,340
57. 2D	0.000	0	37.000	22,200	12.000	7,200	49.000	29,400
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	107.720	35,010	112.410	36,540	220.130	71,550
61. 4D	0.000	0	19.280	5,785	69.010	20,705	88.290	26,490
62. Total	0.000	0	301.220	178,685	232.420	90,295	533.640	268,980
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	45.280	38,130	1.000	650	46.280	38,780
65. 2G1	0.000	0	11.000	4,950	0.000	0	11.000	4,950
66. 2G	0.000	0	6.000	2,550	0.000	0	6.000	2,550
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	21.780	34,970	0.000	0	21.780	34,970
69. 4G1	0.000	0	170.810	123,870	21.000	5,775	191.810	129,645
70. 4G	0.000	0	130.000	32,500	18.000	4,500	148.000	37,000
71. Total	0.000	0	384.870	236,970	40.000	10,925	424.870	247,895
72. Waste	0.000	0	15.000	3,000	0.000	0	15.000	3,000
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,050.290	753,890	404.730	192,495	1,455.020	946,385

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	345.890	553,425	2,416.600	3,835,415	2,762.490	4,388,840
46. 1A	0.000	0	102.540	158,935	1,276.170	1,982,195	1,378.710	2,141,130
47. 2A1	0.000	0	86.000	83,850	199.800	194,810	285.800	278,660
48. 2A	0.000	0	0.000	0	99.480	92,020	99.480	92,020
49. 3A1	0.000	0	0.000	0	85.000	59,500	85.000	59,500
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	81.000	48,600	174.770	104,860	255.770	153,460
52. 4A	0.000	0	2.000	1,180	81.200	47,910	83.200	49,090
53. Total	0.000	0	617.430	845,990	4,333.020	6,316,710	4,950.450	7,162,700
Dryland:								
54. 1D1	0.000	0	7.690	6,535	175.940	149,550	183.630	156,085
55. 1D	0.000	0	24.000	19,800	292.930	247,650	316.930	267,450
56. 2D1	0.000	0	25.980	14,940	158.880	107,450	184.860	122,390
57. 2D	0.000	0	0.000	0	69.020	46,970	69.020	46,970
58. 3D1	0.000	0	0.000	0	14.000	5,600	14.000	5,600
59. 3D	0.000	0	9.000	3,375	64.400	24,150	73.400	27,525
60. 4D1	0.000	0	24.670	8,020	271.050	91,240	295.720	99,260
61. 4D	0.000	0	13.000	3,900	113.020	36,705	126.020	40,605
62. Total	0.000	0	104.340	56,570	1,159.240	709,315	1,263.580	765,885
Grass:								
63. 1G1	0.000	0	26.930	17,505	111.110	72,220	138.040	89,725
64. 1G	0.000	0	119.220	56,535	203.920	130,750	323.140	187,285
65. 2G1	0.000	0	53.150	23,920	78.170	42,275	131.320	66,195
66. 2G	0.000	0	6.000	2,550	274.700	116,750	280.700	119,300
67. 3G1	0.000	0	0.000	0	6.000	1,800	6.000	1,800
68. 3G	0.000	0	43.000	11,825	75.000	20,625	118.000	32,450
69. 4G1	0.000	0	109.000	27,250	1,096.530	296,945	1,205.530	324,195
70. 4G	0.000	0	209.210	46,925	1,711.240	389,475	1,920.450	436,400
71. Total	0.000	0	566.510	186,510	3,556.670	1,070,840	4,123.180	1,257,350
72. Waste	0.000	0	4.610	345	102.010	13,055	106.620	13,400
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,292.890	1,089,415	9,150.940	8,109,920	10,443.830	9,199,335

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	743.120	1,329,080	743.120	1,329,080
46. 1A	0.000	0	0.000	0	1,613.000	2,797,730	1,613.000	2,797,730
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	80.000	76,000	80.000	76,000
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	33.000	21,450	33.000	21,450
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	2,469.120	4,224,260	2,469.120	4,224,260
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	6.000	4,950	6.000	4,950
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	2.000	1,200	2.000	1,200
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	30.520	18,310	30.520	18,310
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	38.520	24,460	38.520	24,460
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	1.000	550	1.000	550
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	1.000	550	1.000	550
72. Waste	0.000	0	0.000	0	19.570	1,955	19.570	1,955
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,528.210	4,251,225	2,528.210	4,251,225

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	110.000	176,000	4,952.460	8,245,585	5,062.460	8,421,585
46. 1A	0.000	0	45.000	74,900	4,988.870	7,757,875	5,033.870	7,832,775
47. 2A1	0.000	0	0.000	0	853.790	927,575	853.790	927,575
48. 2A	0.000	0	0.000	0	796.000	778,325	796.000	778,325
49. 3A1	0.000	0	0.000	0	152.000	117,800	152.000	117,800
50. 3A	0.000	0	0.000	0	2.000	1,380	2.000	1,380
51. 4A1	0.000	0	0.000	0	2,490.000	1,637,990	2,490.000	1,637,990
52. 4A	0.000	0	0.000	0	1,366.410	887,540	1,366.410	887,540
53. Total	0.000	0	155.000	250,900	15,601.530	20,354,070	15,756.530	20,604,970
Dryland:								
54. 1D1	0.000	0	0.000	0	599.420	640,125	599.420	640,125
55. 1D	0.000	0	0.000	0	1,452.340	1,423,315	1,452.340	1,423,315
56. 2D1	0.000	0	7.000	4,760	291.930	245,775	298.930	250,535
57. 2D	0.000	0	0.000	0	635.450	444,695	635.450	444,695
58. 3D1	0.000	0	0.000	0	13.000	6,175	13.000	6,175
59. 3D	0.000	0	0.000	0	14.000	7,500	14.000	7,500
60. 4D1	0.000	0	0.000	0	984.570	480,485	984.570	480,485
61. 4D	0.000	0	0.000	0	497.380	223,435	497.380	223,435
62. Total	0.000	0	7.000	4,760	4,488.090	3,471,505	4,495.090	3,476,265
Grass:								
63. 1G1	0.000	0	0.000	0	107.980	93,805	107.980	93,805
64. 1G	0.000	0	1.190	1,420	1,180.700	923,790	1,181.890	925,210
65. 2G1	0.000	0	4.000	1,640	232.000	175,305	236.000	176,945
66. 2G	0.000	0	7.000	2,170	579.610	309,905	586.610	312,075
67. 3G1	0.000	0	19.000	6,650	530.270	237,260	549.270	243,910
68. 3G	0.000	0	0.000	0	1,361.970	608,430	1,361.970	608,430
69. 4G1	0.000	0	0.000	0	3,936.200	1,534,265	3,936.200	1,534,265
70. 4G	0.000	0	0.000	0	7,398.890	2,556,425	7,398.890	2,556,425
71. Total	0.000	0	31.190	11,880	15,327.620	6,439,185	15,358.810	6,451,065
72. Waste	0.000	0	0.000	0	701.870	293,935	701.870	293,935
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	193.190	267,540	36,119.110	30,558,695	36,312.300	30,826,235

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	2,257.040	3,749,055	2,257.040	3,749,055
47. 2A1	0.000	0	0.000	0	90.000	103,000	90.000	103,000
48. 2A	0.000	0	0.000	0	111.040	124,885	111.040	124,885
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	99.400	64,280	99.400	64,280
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	603.000	346,500	603.000	346,500
53. Total	0.000	0	0.000	0	3,160.480	4,387,720	3,160.480	4,387,720
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	142.000	147,700	142.000	147,700
56. 2D1	0.000	0	0.000	0	73.980	53,640	73.980	53,640
57. 2D	0.000	0	0.000	0	146.000	97,700	146.000	97,700
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	116.000	77,885	116.000	77,885
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	116.230	43,790	116.230	43,790
62. Total	0.000	0	0.000	0	594.210	420,715	594.210	420,715
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	198.590	137,610	198.590	137,610
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	262.360	169,360	262.360	169,360
67. 3G1	0.000	0	0.000	0	1,130.270	439,485	1,130.270	439,485
68. 3G	0.000	0	0.000	0	250.940	93,090	250.940	93,090
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	1,842.160	839,545	1,842.160	839,545
72. Waste	0.000	0	0.000	0	865.210	318,855	865.210	318,855
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	6,462.060	5,966,835	6,462.060	5,966,835

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	10,420.690	18,262,075	10,420.690	18,262,075
46. 1A	0.000	0	0.000	0	5,312.360	8,939,170	5,312.360	8,939,170
47. 2A1	0.000	0	0.000	0	3,116.810	3,827,870	3,116.810	3,827,870
48. 2A	0.000	0	0.000	0	984.880	1,092,305	984.880	1,092,305
49. 3A1	0.000	0	0.000	0	121.580	84,625	121.580	84,625
50. 3A	0.000	0	0.000	0	35.060	23,990	35.060	23,990
51. 4A1	0.000	0	0.000	0	1.000	650	1.000	650
52. 4A	0.000	0	0.000	0	629.850	356,920	629.850	356,920
53. Total	0.000	0	0.000	0	20,622.230	32,587,605	20,622.230	32,587,605
Dryland:								
54. 1D1	0.000	0	0.000	0	64.100	57,690	64.100	57,690
55. 1D	0.000	0	0.000	0	215.100	185,285	215.100	185,285
56. 2D1	0.000	0	0.000	0	284.780	207,295	284.780	207,295
57. 2D	0.000	0	0.000	0	149.910	93,515	149.910	93,515
58. 3D1	0.000	0	0.000	0	4.000	2,600	4.000	2,600
59. 3D	0.000	0	0.000	0	28.000	12,460	28.000	12,460
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	118.150	49,010	118.150	49,010
62. Total	0.000	0	0.000	0	864.040	607,855	864.040	607,855
Grass:								
63. 1G1	0.000	0	0.000	0	30.340	18,835	30.340	18,835
64. 1G	0.000	0	0.000	0	625.000	456,835	625.000	456,835
65. 2G1	0.000	0	0.000	0	62.130	39,955	62.130	39,955
66. 2G	0.000	0	0.000	0	259.600	125,855	259.600	125,855
67. 3G1	0.000	0	0.000	0	1,192.150	615,285	1,192.150	615,285
68. 3G	0.000	0	0.000	0	55.250	26,095	55.250	26,095
69. 4G1	0.000	0	0.000	0	15.000	4,200	15.000	4,200
70. 4G	0.000	0	0.000	0	6.500	3,855	6.500	3,855
71. Total	0.000	0	0.000	0	2,245.970	1,290,915	2,245.970	1,290,915
72. Waste	0.000	0	0.000	0	299.640	74,620	299.640	74,620
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	24,031.880	34,560,995	24,031.880	34,560,995

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 13

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	4.000	2,200	4.000	2,200
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	13.000	4,550	13.000	4,550
62. Total	0.000	0	0.000	0	17.000	6,750	17.000	6,750
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	8.000	4,800	0.000	0	8.000	4,800
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	35.000	13,125	0.000	0	35.000	13,125
69. 4G1	0.000	0	84.680	25,405	16.000	4,800	100.680	30,205
70. 4G	0.000	0	198.500	54,590	45.500	12,515	244.000	67,105
71. Total	0.000	0	326.180	97,920	61.500	17,315	387.680	115,235
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		396.510		396.510	
75. Total	0.000	0	326.180	97,920	78.500	24,065	404.680	121,985

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 14

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	6,392.450	11,243,380	6,392.450	11,243,380
46. 1A	0.000	0	0.000	0	8,045.380	14,093,035	8,045.380	14,093,035
47. 2A1	0.000	0	0.000	0	856.500	1,001,700	856.500	1,001,700
48. 2A	0.000	0	0.000	0	545.000	626,750	545.000	626,750
49. 3A1	0.000	0	0.000	0	33.000	26,900	33.000	26,900
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	866.350	597,920	866.350	597,920
52. 4A	0.000	0	0.000	0	90.000	60,300	90.000	60,300
53. Total	0.000	0	0.000	0	16,828.680	27,649,985	16,828.680	27,649,985
Dryland:								
54. 1D1	0.000	0	0.000	0	414.360	436,825	414.360	436,825
55. 1D	0.000	0	0.000	0	476.010	451,170	476.010	451,170
56. 2D1	0.000	0	0.000	0	311.500	219,800	311.500	219,800
57. 2D	0.000	0	0.000	0	70.000	49,000	70.000	49,000
58. 3D1	0.000	0	0.000	0	20.000	15,000	20.000	15,000
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	329.600	139,570	329.600	139,570
61. 4D	0.000	0	0.000	0	30.000	12,750	30.000	12,750
62. Total	0.000	0	0.000	0	1,651.470	1,324,115	1,651.470	1,324,115
Grass:								
63. 1G1	0.000	0	0.000	0	157.450	128,865	157.450	128,865
64. 1G	0.000	0	0.000	0	220.420	167,775	220.420	167,775
65. 2G1	0.000	0	0.000	0	33.000	15,180	33.000	15,180
66. 2G	0.000	0	0.000	0	61.760	33,970	61.760	33,970
67. 3G1	0.000	0	0.000	0	156.570	97,150	156.570	97,150
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	173.500	60,725	173.500	60,725
70. 4G	0.000	0	0.000	0	262.310	97,115	262.310	97,115
71. Total	0.000	0	0.000	0	1,065.010	600,780	1,065.010	600,780
72. Waste	0.000	0	0.000	0	745.020	285,585	745.020	285,585
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	20,290.180	29,860,465	20,290.180	29,860,465

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 15

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	457.000	741,950	457.000	741,950
46. 1A	0.000	0	0.000	0	1,102.860	1,681,185	1,102.860	1,681,185
47. 2A1	0.000	0	0.000	0	520.350	620,480	520.350	620,480
48. 2A	0.000	0	0.000	0	195.000	210,350	195.000	210,350
49. 3A1	0.000	0	0.000	0	114.000	82,380	114.000	82,380
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	1,824.710	1,161,245	1,824.710	1,161,245
52. 4A	0.000	0	0.000	0	1,680.520	980,015	1,680.520	980,015
53. Total	0.000	0	0.000	0	5,894.440	5,477,605	5,894.440	5,477,605
Dryland:								
54. 1D1	0.000	0	0.000	0	27.000	25,600	27.000	25,600
55. 1D	0.000	0	0.000	0	243.000	206,550	243.000	206,550
56. 2D1	0.000	0	0.000	0	139.000	86,650	139.000	86,650
57. 2D	0.000	0	0.000	0	185.000	107,120	185.000	107,120
58. 3D1	0.000	0	0.000	0	50.000	28,900	50.000	28,900
59. 3D	0.000	0	0.000	0	104.000	56,800	104.000	56,800
60. 4D1	0.000	0	0.000	0	1,025.310	513,475	1,025.310	513,475
61. 4D	0.000	0	0.000	0	909.800	442,825	909.800	442,825
62. Total	0.000	0	0.000	0	2,683.110	1,467,920	2,683.110	1,467,920
Grass:								
63. 1G1	0.000	0	0.000	0	172.000	140,050	172.000	140,050
64. 1G	0.000	0	0.000	0	830.950	637,020	830.950	637,020
65. 2G1	0.000	0	0.000	0	245.000	147,000	245.000	147,000
66. 2G	0.000	0	0.000	0	414.460	244,075	414.460	244,075
67. 3G1	0.000	0	0.000	0	23.000	12,850	23.000	12,850
68. 3G	0.000	0	0.000	0	1,729.260	926,390	1,729.260	926,390
69. 4G1	0.000	0	0.000	0	4,353.760	1,976,195	4,353.760	1,976,195
70. 4G	0.000	0	0.000	0	9,634.130	2,904,850	9,634.130	2,904,850
71. Total	0.000	0	0.000	0	17,402.560	6,988,430	17,402.560	6,988,430
72. Waste	0.000	0	0.000	0	42.210	8,950	42.210	8,950
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	26,022.320	13,942,905	26,022.320	13,942,905

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Schedule IX: Agricultural Records: AgLand Market Area Detail
Market Area: 16

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	570.300	994,925	570.300	994,925
46. 1A	0.000	0	0.000	0	11,564.860	19,571,420	11,564.860	19,571,420
47. 2A1	0.000	0	0.000	0	1,331.850	1,777,875	1,331.850	1,777,875
48. 2A	0.000	0	0.000	0	1,073.980	1,114,180	1,073.980	1,114,180
49. 3A1	0.000	0	0.000	0	866.190	689,260	866.190	689,260
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	5,077.020	3,792,115	5,077.020	3,792,115
52. 4A	0.000	0	0.000	0	2,053.810	1,404,775	2,053.810	1,404,775
53. Total	0.000	0	0.000	0	22,538.010	29,344,550	22,538.010	29,344,550
Dryland:								
54. 1D1	0.000	0	0.000	0	174.400	214,280	174.400	214,280
55. 1D	0.000	0	0.000	0	2,899.390	3,079,355	2,899.390	3,079,355
56. 2D1	0.000	0	0.000	0	480.700	497,055	480.700	497,055
57. 2D	0.000	0	0.000	0	2,101.170	2,091,640	2,101.170	2,091,640
58. 3D1	0.000	0	0.000	0	274.810	146,585	274.810	146,585
59. 3D	0.000	0	0.000	0	221.660	115,290	221.660	115,290
60. 4D1	0.000	0	0.000	0	3,924.160	2,046,035	3,924.160	2,046,035
61. 4D	0.000	0	0.000	0	908.440	440,955	908.440	440,955
62. Total	0.000	0	0.000	0	10,984.730	8,631,195	10,984.730	8,631,195
Grass:								
63. 1G1	0.000	0	0.000	0	78.210	54,195	78.210	54,195
64. 1G	0.000	0	0.000	0	953.600	679,150	953.600	679,150
65. 2G1	0.000	0	0.000	0	572.940	328,600	572.940	328,600
66. 2G	0.000	0	0.000	0	639.840	340,300	639.840	340,300
67. 3G1	0.000	0	0.000	0	28.000	13,600	28.000	13,600
68. 3G	0.000	0	0.000	0	65.000	29,250	65.000	29,250
69. 4G1	0.000	0	0.000	0	4,798.550	1,812,695	4,798.550	1,812,695
70. 4G	0.000	0	0.000	0	3,822.780	1,405,645	3,822.780	1,405,645
71. Total	0.000	0	0.000	0	10,958.920	4,663,435	10,958.920	4,663,435
72. Waste	0.000	0	0.000	0	216.410	54,105	216.410	54,105
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	44,698.070	42,693,285	44,698.070	42,693,285

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 17

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	293.120	426,215	293.120	426,215
46. 1A	0.000	0	0.000	0	974.000	1,318,390	974.000	1,318,390
47. 2A1	0.000	0	0.000	0	874.200	802,750	874.200	802,750
48. 2A	0.000	0	0.000	0	284.830	255,745	284.830	255,745
49. 3A1	0.000	0	0.000	0	184.000	119,600	184.000	119,600
50. 3A	0.000	0	0.000	0	87.000	52,200	87.000	52,200
51. 4A1	0.000	0	0.000	0	1,765.500	1,130,850	1,765.500	1,130,850
52. 4A	0.000	0	0.000	0	560.540	306,870	560.540	306,870
53. Total	0.000	0	0.000	0	5,023.190	4,412,620	5,023.190	4,412,620
Dryland:								
54. 1D1	0.000	0	0.000	0	179.000	161,100	179.000	161,100
55. 1D	0.000	0	0.000	0	421.000	364,750	421.000	364,750
56. 2D1	0.000	0	0.000	0	902.000	676,400	902.000	676,400
57. 2D	0.000	0	0.000	0	334.030	256,115	334.030	256,115
58. 3D1	0.000	0	0.000	0	162.000	102,450	162.000	102,450
59. 3D	0.000	0	0.000	0	191.000	121,800	191.000	121,800
60. 4D1	0.000	0	0.000	0	2,914.440	1,129,260	2,914.440	1,129,260
61. 4D	0.000	0	0.000	0	1,077.000	359,925	1,077.000	359,925
62. Total	0.000	0	0.000	0	6,180.470	3,171,800	6,180.470	3,171,800
Grass:								
63. 1G1	0.000	0	0.000	0	300.910	152,630	300.910	152,630
64. 1G	0.000	0	0.000	0	481.000	242,080	481.000	242,080
65. 2G1	0.000	0	0.000	0	546.000	277,850	546.000	277,850
66. 2G	0.000	0	0.000	0	726.190	411,480	726.190	411,480
67. 3G1	0.000	0	0.000	0	96.000	56,225	96.000	56,225
68. 3G	0.000	0	0.000	0	759.640	487,845	759.640	487,845
69. 4G1	0.000	0	0.000	0	3,934.820	2,214,485	3,934.820	2,214,485
70. 4G	0.000	0	0.000	0	6,775.470	3,246,765	6,775.470	3,246,765
71. Total	0.000	0	0.000	0	13,620.030	7,089,360	13,620.030	7,089,360
72. Waste	0.000	0	0.000	0	396.630	53,420	396.630	53,420
73. Other	0.000	0	0.000	0	10.550	160	10.550	160
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	25,230.870	14,727,360	25,230.870	14,727,360

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 18

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	971.470	1,586,940	971.470	1,586,940
46. 1A	0.000	0	0.000	0	938.610	1,547,535	938.610	1,547,535
47. 2A1	0.000	0	0.000	0	2,361.700	2,641,845	2,361.700	2,641,845
48. 2A	0.000	0	0.000	0	1,054.900	1,115,585	1,054.900	1,115,585
49. 3A1	0.000	0	0.000	0	245.500	228,175	245.500	228,175
50. 3A	0.000	0	0.000	0	82.000	71,600	82.000	71,600
51. 4A1	0.000	0	0.000	0	4,642.300	3,306,125	4,642.300	3,306,125
52. 4A	0.000	0	0.000	0	1,136.000	827,050	1,136.000	827,050
53. Total	0.000	0	0.000	0	11,432.480	11,324,855	11,432.480	11,324,855
Dryland:								
54. 1D1	0.000	0	0.000	0	687.200	636,770	687.200	636,770
55. 1D	0.000	0	0.000	0	247.470	217,480	247.470	217,480
56. 2D1	0.000	0	0.000	0	1,293.830	972,120	1,293.830	972,120
57. 2D	0.000	0	0.000	0	351.250	239,080	351.250	239,080
58. 3D1	0.000	0	0.000	0	130.000	79,350	130.000	79,350
59. 3D	0.000	0	0.000	0	359.900	222,090	359.900	222,090
60. 4D1	0.000	0	0.000	0	2,795.210	1,538,110	2,795.210	1,538,110
61. 4D	0.000	0	0.000	0	396.580	203,080	396.580	203,080
62. Total	0.000	0	0.000	0	6,261.440	4,108,080	6,261.440	4,108,080
Grass:								
63. 1G1	0.000	0	0.000	0	227.000	149,600	227.000	149,600
64. 1G	0.000	0	0.000	0	105.000	66,900	105.000	66,900
65. 2G1	0.000	0	0.000	0	407.900	243,640	407.900	243,640
66. 2G	0.000	0	0.000	0	397.300	246,180	397.300	246,180
67. 3G1	0.000	0	0.000	0	5.000	3,575	5.000	3,575
68. 3G	0.000	0	0.000	0	298.500	195,940	298.500	195,940
69. 4G1	0.000	0	0.000	0	1,276.120	658,670	1,276.120	658,670
70. 4G	0.000	0	0.000	0	3,891.430	1,614,910	3,891.430	1,614,910
71. Total	0.000	0	0.000	0	6,608.250	3,179,415	6,608.250	3,179,415
72. Waste	0.000	0	0.000	0	635.090	109,000	635.090	109,000
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	24,937.260	18,721,350	24,937.260	18,721,350

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 19

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	443.720	687,770	2,587.250	4,012,465	3,030.970	4,700,235
46. 1A	0.000	0	211.000	279,450	560.340	938,440	771.340	1,217,890
47. 2A1	0.000	0	72.460	91,810	319.820	437,275	392.280	529,085
48. 2A	0.000	0	40.000	39,800	621.970	669,960	661.970	709,760
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	69.000	46,575	21.430	14,460	90.430	61,035
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	15.000	9,150	209.300	167,055	224.300	176,205
53. Total	0.000	0	851.180	1,154,555	4,320.110	6,239,655	5,171.290	7,394,210
Dryland:								
54. 1D1	0.000	0	1.670	1,670	7.000	7,000	8.670	8,670
55. 1D	0.000	0	0.000	0	36.000	34,200	36.000	34,200
56. 2D1	0.000	0	0.000	0	212.000	139,900	212.000	139,900
57. 2D	0.000	0	2.000	1,200	163.330	98,000	165.330	99,200
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	9.000	3,150	9.000	3,150
62. Total	0.000	0	3.670	2,870	427.330	282,250	431.000	285,120
Grass:								
63. 1G1	0.000	0	0.000	0	18.170	9,085	18.170	9,085
64. 1G	0.000	0	0.000	0	42.000	21,000	42.000	21,000
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	34.000	12,750	30.310	11,370	64.310	24,120
67. 3G1	0.000	0	233.420	72,055	112.440	67,390	345.860	139,445
68. 3G	0.000	0	57.000	16,100	1.000	250	58.000	16,350
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	324.420	100,905	203.920	109,095	528.340	210,000
72. Waste	0.000	0	158.180	37,695	112.260	44,905	270.440	82,600
73. Other	0.000	0	0.000	0	161.260	40,315	161.260	40,315
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,337.450	1,296,025	5,224.880	6,716,220	6,562.330	8,012,245

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 20

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	189.690	341,450	95.850	172,525	285.540	513,975
47. 2A1	0.000	0	9.000	8,775	0.000	0	9.000	8,775
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	5.000	3,375	5.000	3,375
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	2.250	1,465	0.000	0	2.250	1,465
52. 4A	0.000	0	21.000	13,125	0.000	0	21.000	13,125
53. Total	0.000	0	221.940	364,815	100.850	175,900	322.790	540,715
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	44.000	44,000	4.080	4,080	48.080	48,080
56. 2D1	0.000	0	5.100	2,930	0.000	0	5.100	2,930
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	12.000	4,800	20.000	8,000	32.000	12,800
61. 4D	0.000	0	2.000	750	10.000	3,750	12.000	4,500
62. Total	0.000	0	63.100	52,480	34.080	15,830	97.180	68,310
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	6.000	2,850	0.000	0	6.000	2,850
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	2.260	620	2.260	620
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	6.000	2,850	2.260	620	8.260	3,470
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	291.040	420,145	137.190	192,350	428.230	612,495

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Schedule IX: Agricultural Records: AgLand Market Area Detail
Market Area: 41

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	8.000	11,600	2,414.000	3,641,170	2,422.000	3,652,770
46. 1A	0.000	0	36.700	49,540	3,941.140	5,424,515	3,977.840	5,474,055
47. 2A1	0.000	0	27.000	27,000	4,888.480	4,921,875	4,915.480	4,948,875
48. 2A	0.000	0	30.000	27,000	2,609.480	2,350,330	2,639.480	2,377,330
49. 3A1	0.000	0	9.500	7,125	2,090.100	1,568,625	2,099.600	1,575,750
50. 3A	0.000	0	0.000	0	970.880	621,195	970.880	621,195
51. 4A1	0.000	0	81.000	52,650	10,502.120	6,851,450	10,583.120	6,904,100
52. 4A	0.000	0	9.000	4,950	2,295.060	1,262,285	2,304.060	1,267,235
53. Total	0.000	0	201.200	179,865	29,711.260	26,641,445	29,912.460	26,821,310
Dryland:								
54. 1D1	0.000	0	0.000	0	475.300	516,830	475.300	516,830
55. 1D	0.000	0	2.000	2,000	818.860	812,760	820.860	814,760
56. 2D1	0.000	0	0.000	0	3,890.450	3,606,735	3,890.450	3,606,735
57. 2D	0.000	0	0.000	0	2,528.440	2,235,695	2,528.440	2,235,695
58. 3D1	0.000	0	0.000	0	2,122.600	1,563,620	2,122.600	1,563,620
59. 3D	0.000	0	0.000	0	1,697.230	886,770	1,697.230	886,770
60. 4D1	0.000	0	4.000	2,400	9,949.350	5,868,390	9,953.350	5,870,790
61. 4D	0.000	0	1.000	500	1,355.560	674,630	1,356.560	675,130
62. Total	0.000	0	7.000	4,900	22,837.790	16,165,430	22,844.790	16,170,330
Grass:								
63. 1G1	0.000	0	0.000	0	452.350	249,590	452.350	249,590
64. 1G	0.000	0	17.000	9,350	1,295.740	714,810	1,312.740	724,160
65. 2G1	0.000	0	0.000	0	2,155.500	1,119,295	2,155.500	1,119,295
66. 2G	0.000	0	23.000	12,650	2,301.320	1,220,120	2,324.320	1,232,770
67. 3G1	0.000	0	0.000	0	1,440.170	753,595	1,440.170	753,595
68. 3G	0.000	0	10.000	5,500	2,734.670	1,472,150	2,744.670	1,477,650
69. 4G1	0.000	0	75.000	41,250	5,419.180	2,852,315	5,494.180	2,893,565
70. 4G	0.000	0	82.600	37,170	14,329.370	5,757,080	14,411.970	5,794,250
71. Total	0.000	0	207.600	105,920	30,128.300	14,138,955	30,335.900	14,244,875
72. Waste	0.000	0	0.000	0	2,724.890	489,420	2,724.890	489,420
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	415.800	290,685	85,402.240	57,435,250	85,818.040	57,725,935

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 42

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	2,371.200	3,407,200	2,371.200	3,407,200
46. 1A	0.000	0	0.000	0	1,430.990	1,930,935	1,430.990	1,930,935
47. 2A1	0.000	0	0.000	0	3,036.090	3,551,490	3,036.090	3,551,490
48. 2A	0.000	0	0.000	0	800.540	855,195	800.540	855,195
49. 3A1	0.000	0	0.000	0	1,095.560	835,660	1,095.560	835,660
50. 3A	0.000	0	0.000	0	67.000	50,250	67.000	50,250
51. 4A1	0.000	0	0.000	0	4,176.830	2,322,350	4,176.830	2,322,350
52. 4A	0.000	0	0.000	0	1,648.510	876,320	1,648.510	876,320
53. Total	0.000	0	0.000	0	14,626.720	13,829,400	14,626.720	13,829,400
Dryland:								
54. 1D1	0.000	0	0.000	0	278.780	223,025	278.780	223,025
55. 1D	0.000	0	0.000	0	685.270	531,085	685.270	531,085
56. 2D1	0.000	0	0.000	0	1,475.640	1,102,135	1,475.640	1,102,135
57. 2D	0.000	0	0.000	0	717.850	499,195	717.850	499,195
58. 3D1	0.000	0	0.000	0	761.130	359,990	761.130	359,990
59. 3D	0.000	0	0.000	0	488.000	231,400	488.000	231,400
60. 4D1	0.000	0	0.000	0	3,969.720	1,868,835	3,969.720	1,868,835
61. 4D	0.000	0	0.000	0	1,413.940	600,930	1,413.940	600,930
62. Total	0.000	0	0.000	0	9,790.330	5,416,595	9,790.330	5,416,595
Grass:								
63. 1G1	0.000	0	0.000	0	220.990	154,485	220.990	154,485
64. 1G	0.000	0	0.000	0	452.000	315,155	452.000	315,155
65. 2G1	0.000	0	0.000	0	792.580	366,635	792.580	366,635
66. 2G	0.000	0	0.000	0	1,173.470	522,725	1,173.470	522,725
67. 3G1	0.000	0	0.000	0	339.300	145,685	339.300	145,685
68. 3G	0.000	0	0.000	0	1,243.140	526,435	1,243.140	526,435
69. 4G1	0.000	0	0.000	0	4,941.910	2,087,140	4,941.910	2,087,140
70. 4G	0.000	0	0.000	0	8,761.470	3,317,195	8,761.470	3,317,195
71. Total	0.000	0	0.000	0	17,924.860	7,435,455	17,924.860	7,435,455
72. Waste	0.000	0	0.000	0	1,091.580	190,280	1,091.580	190,280
73. Other	0.000	0	0.000	0	2.960	3,700	2.960	3,700
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	43,436.450	26,875,430	43,436.450	26,875,430

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 43

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,926.550	3,104,985	1,926.550	3,104,985
46. 1A	0.000	0	0.000	0	1,994.810	2,862,065	1,994.810	2,862,065
47. 2A1	0.000	0	0.000	0	2,175.910	2,672,275	2,175.910	2,672,275
48. 2A	0.000	0	0.000	0	1,584.700	1,755,300	1,584.700	1,755,300
49. 3A1	0.000	0	0.000	0	2,359.390	2,092,985	2,359.390	2,092,985
50. 3A	0.000	0	0.000	0	122.000	107,750	122.000	107,750
51. 4A1	0.000	0	0.000	0	5,015.350	4,125,850	5,015.350	4,125,850
52. 4A	0.000	0	0.000	0	3,559.510	2,752,070	3,559.510	2,752,070
53. Total	0.000	0	0.000	0	18,738.220	19,473,280	18,738.220	19,473,280
Dryland:								
54. 1D1	0.000	0	0.000	0	443.000	340,200	443.000	340,200
55. 1D	0.000	0	0.000	0	963.620	711,815	963.620	711,815
56. 2D1	0.000	0	0.000	0	1,524.700	1,040,480	1,524.700	1,040,480
57. 2D	0.000	0	0.000	0	931.250	592,135	931.250	592,135
58. 3D1	0.000	0	0.000	0	888.000	441,840	888.000	441,840
59. 3D	0.000	0	0.000	0	604.250	285,310	604.250	285,310
60. 4D1	0.000	0	0.000	0	3,764.800	1,777,485	3,764.800	1,777,485
61. 4D	0.000	0	0.000	0	1,934.280	712,680	1,934.280	712,680
62. Total	0.000	0	0.000	0	11,053.900	5,901,945	11,053.900	5,901,945
Grass:								
63. 1G1	0.000	0	0.000	0	780.420	470,800	780.420	470,800
64. 1G	0.000	0	0.000	0	2,558.110	1,391,365	2,558.110	1,391,365
65. 2G1	0.000	0	0.000	0	1,814.820	881,385	1,814.820	881,385
66. 2G	0.000	0	0.000	0	2,994.660	1,398,440	2,994.660	1,398,440
67. 3G1	0.000	0	0.000	0	1,302.860	572,160	1,302.860	572,160
68. 3G	0.000	0	0.000	0	5,686.860	2,541,800	5,686.860	2,541,800
69. 4G1	0.000	0	0.000	0	12,519.680	4,104,645	12,519.680	4,104,645
70. 4G	0.000	0	0.000	0	27,686.620	7,619,785	27,686.620	7,619,785
71. Total	0.000	0	0.000	0	55,344.030	18,980,380	55,344.030	18,980,380
72. Waste	0.000	0	0.000	0	1,341.920	159,935	1,341.920	159,935
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		1.000		1.000	
75. Total	0.000	0	0.000	0	86,478.070	44,515,540	86,478.070	44,515,540

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 44

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	211.820	391,865	211.820	391,865
46. 1A	0.000	0	0.000	0	62.000	110,050	62.000	110,050
47. 2A1	0.000	0	0.000	0	83.000	120,350	83.000	120,350
48. 2A	0.000	0	0.000	0	26.000	27,300	26.000	27,300
49. 3A1	0.000	0	0.000	0	34.000	30,600	34.000	30,600
50. 3A	0.000	0	0.000	0	25.000	22,500	25.000	22,500
51. 4A1	0.000	0	0.000	0	146.000	131,400	146.000	131,400
52. 4A	0.000	0	0.000	0	106.000	68,900	106.000	68,900
53. Total	0.000	0	0.000	0	693.820	902,965	693.820	902,965
Dryland:								
54. 1D1	0.000	0	0.000	0	31.560	29,980	31.560	29,980
55. 1D	0.000	0	0.000	0	135.200	128,440	135.200	128,440
56. 2D1	0.000	0	0.000	0	140.500	126,450	140.500	126,450
57. 2D	0.000	0	0.000	0	28.000	25,200	28.000	25,200
58. 3D1	0.000	0	0.000	0	4.660	3,145	4.660	3,145
59. 3D	0.000	0	0.000	0	45.000	29,250	45.000	29,250
60. 4D1	0.000	0	0.000	0	120.000	78,000	120.000	78,000
61. 4D	0.000	0	0.000	0	54.000	29,700	54.000	29,700
62. Total	0.000	0	0.000	0	558.920	450,165	558.920	450,165
Grass:								
63. 1G1	0.000	0	0.000	0	187.860	143,835	187.860	143,835
64. 1G	0.000	0	0.000	0	245.620	184,215	245.620	184,215
65. 2G1	0.000	0	0.000	0	130.000	95,650	130.000	95,650
66. 2G	0.000	0	0.000	0	256.000	179,200	256.000	179,200
67. 3G1	0.000	0	0.000	0	139.790	83,175	139.790	83,175
68. 3G	0.000	0	0.000	0	480.500	276,285	480.500	276,285
69. 4G1	0.000	0	0.000	0	1,341.810	751,170	1,341.810	751,170
70. 4G	0.000	0	0.000	0	2,022.870	1,112,070	2,022.870	1,112,070
71. Total	0.000	0	0.000	0	4,804.450	2,825,600	4,804.450	2,825,600
72. Waste	0.000	0	0.000	0	123.530	33,730	123.530	33,730
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	6,180.720	4,212,460	6,180.720	4,212,460

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 47

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	268.950	497,030	3,354.880	6,121,130	3,623.830	6,618,160
46. 1A	0.000	0	158.000	292,300	8,322.080	14,642,810	8,480.080	14,935,110
47. 2A1	0.000	0	18.000	19,800	1,848.920	1,926,880	1,866.920	1,946,680
48. 2A	0.000	0	5.000	4,750	213.000	202,350	218.000	207,100
49. 3A1	0.000	0	0.000	0	246.000	164,100	246.000	164,100
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	3,408.310	2,210,110	3,408.310	2,210,110
52. 4A	0.000	0	3.000	1,830	921.890	562,355	924.890	564,185
53. Total	0.000	0	452.950	815,710	18,315.080	25,829,735	18,768.030	26,645,445
Dryland:								
54. 1D1	0.000	0	2.000	2,650	152.000	192,875	154.000	195,525
55. 1D	0.000	0	3.300	3,465	210.530	221,055	213.830	224,520
56. 2D1	0.000	0	0.000	0	856.090	887,835	856.090	887,835
57. 2D	0.000	0	0.000	0	199.530	139,670	199.530	139,670
58. 3D1	0.000	0	0.000	0	88.000	52,800	88.000	52,800
59. 3D	0.000	0	0.000	0	93.260	53,030	93.260	53,030
60. 4D1	0.000	0	0.000	0	2,495.040	1,316,970	2,495.040	1,316,970
61. 4D	0.000	0	0.000	0	530.680	211,075	530.680	211,075
62. Total	0.000	0	5.300	6,115	4,625.130	3,075,310	4,630.430	3,081,425
Grass:								
63. 1G1	0.000	0	3.000	1,800	77.500	46,500	80.500	48,300
64. 1G	0.000	0	25.340	14,570	263.350	149,955	288.690	164,525
65. 2G1	0.000	0	0.000	0	891.420	409,860	891.420	409,860
66. 2G	0.000	0	0.000	0	450.000	212,555	450.000	212,555
67. 3G1	0.000	0	0.000	0	35.000	15,750	35.000	15,750
68. 3G	0.000	0	0.000	0	313.000	140,850	313.000	140,850
69. 4G1	0.000	0	0.000	0	9,848.780	4,242,275	9,848.780	4,242,275
70. 4G	0.000	0	40.000	18,000	7,321.220	2,660,695	7,361.220	2,678,695
71. Total	0.000	0	68.340	34,370	19,200.270	7,878,440	19,268.610	7,912,810
72. Waste	0.000	0	18.880	3,775	392.730	67,490	411.610	71,265
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	545.470	859,970	42,533.210	36,850,975	43,078.680	37,710,945

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 50

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	15.000	12,000	15.000	12,000
67. 3G1	0.000	0	0.000	0	12.000	4,500	12.000	4,500
68. 3G	0.000	0	0.000	0	130.000	48,750	130.000	48,750
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	157.000	65,250	157.000	65,250
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	157.000	65,250	157.000	65,250

County 10 - Buffalo

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 71

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		39.420		0.000		39.420	
75. Total	0.000	0	0.000	0	0.000	0	0.000	0

County 10 - Buffalo

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 72

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	6.000	4,200	6.000	4,200
67. 3G1	0.000	0	0.000	0	311.000	166,480	311.000	166,480
68. 3G	0.000	0	0.000	0	89.000	57,850	89.000	57,850
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	406.000	228,530	406.000	228,530
72. Waste	0.000	0	0.000	0	137.470	79,045	137.470	79,045
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		61.110		61.110	
75. Total	0.000	0	0.000	0	543.470	307,575	543.470	307,575

County 10 - Buffalo
2005 County Abstract of Assessment for Real Property, Form 45
Schedule IX: Agricultural Records: AgLand Market Area Detail
Market Area: 93

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	478.020	705,090	196.400	289,690	674.420	994,780
46. 1A	0.000	0	134.480	198,360	373.370	550,725	507.850	749,085
47. 2A1	0.000	0	19.000	23,275	83.000	101,675	102.000	124,950
48. 2A	0.000	0	0.000	0	139.240	167,085	139.240	167,085
49. 3A1	0.000	0	19.000	16,150	6.500	5,525	25.500	21,675
50. 3A	0.000	0	3.000	2,550	141.000	119,850	144.000	122,400
51. 4A1	0.000	0	1.000	610	38.000	23,180	39.000	23,790
52. 4A	0.000	0	32.000	18,720	80.000	46,800	112.000	65,520
53. Total	0.000	0	686.500	964,755	1,057.510	1,304,530	1,744.010	2,269,285
Dryland:								
54. 1D1	0.000	0	6.000	6,000	69.000	117,000	75.000	123,000
55. 1D	0.000	0	23.000	115,000	142.000	398,000	165.000	513,000
56. 2D1	0.000	0	0.000	0	36.000	25,200	36.000	25,200
57. 2D	0.000	0	0.000	0	133.000	86,450	133.000	86,450
58. 3D1	0.000	0	0.000	0	27.870	14,630	27.870	14,630
59. 3D	0.000	0	35.000	16,625	6.500	3,090	41.500	19,715
60. 4D1	0.000	0	0.000	0	6.000	2,400	6.000	2,400
61. 4D	0.000	0	24.000	9,000	64.000	24,000	88.000	33,000
62. Total	0.000	0	88.000	146,625	484.370	670,770	572.370	817,395
Grass:								
63. 1G1	0.000	0	53.000	33,125	111.270	69,545	164.270	102,670
64. 1G	0.000	0	109.490	62,960	58.000	51,790	167.490	114,750
65. 2G1	0.000	0	0.000	0	50.750	90,360	50.750	90,360
66. 2G	0.000	0	49.000	18,620	112.160	42,620	161.160	61,240
67. 3G1	0.000	0	362.660	136,005	159.000	59,875	521.660	195,880
68. 3G	0.000	0	62.000	21,425	397.630	179,150	459.630	200,575
69. 4G1	0.000	0	105.370	31,610	32.870	9,860	138.240	41,470
70. 4G	0.000	0	316.640	151,390	552.870	150,255	869.510	301,645
71. Total	0.000	0	1,058.160	455,135	1,474.550	653,455	2,532.710	1,108,590
72. Waste	0.000	0	14.950	3,740	263.450	65,865	278.400	69,605
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,847.610	1,570,255	3,279.880	2,694,620	5,127.490	4,264,875

County 10 - Buffalo
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Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	103.520	55,900	4,536.680	6,337,070	214,166.420	265,695,695	218,806.620	272,088,665
77.Dry Land	0.000	0	719.980	601,700	92,638.140	61,288,515	93,358.120	61,890,215
78.Grass	0.000	0	3,134.000	1,299,735	217,849.760	89,460,405	220,983.760	90,760,140
79.Waste	0.000	0	236.620	52,930	11,924.140	2,679,405	12,160.760	2,732,335
80.Other	0.000	0	0.000	0	174.770	44,175	174.770	44,175
81.Exempt	2.430	0	452.560	0	3,366.490	0	3,821.480	0
82.Total	103.520	55,900	8,627.280	8,291,435	536,753.230	419,168,195	545,484.030	427,515,530

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	327.520	43.82%	287,800	68.51%	878.724
1A	219.660	29.39%	98,610	23.47%	448.921
2A1	164.300	21.98%	28,810	6.86%	175.349
2A	0.000	0.00%	0	0.00%	0.000
3A1	25.000	3.34%	3,750	0.89%	150.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	11.000	1.47%	1,100	0.26%	100.000
Irrigated Total	747.480	100.00%	420,070	100.00%	561.981

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	114.710	69.64%	60,365	70.71%	526.240
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	50.000	30.36%	25,000	29.29%	500.000
Grass Total	164.710	100.00%	85,365	100.00%	518.274

Irrigated Total	747.480	81.94%	420,070	83.11%	561.981
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	164.710	18.06%	85,365	16.89%	518.274
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	3,323.440	364.34%			
Market Area Total	912.190	100.00%	505,435	100.00%	554.089

As Related to the County as a Whole

Irrigated Total	747.480	0.34%	420,070	0.15%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	164.710	0.07%	85,365	0.09%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	3,323.440	86.97%			
Market Area Total	912.190	0.17%	505,435	0.12%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,404.280	56.55%	6,046,965	61.01%	1,776.283
1A	1,937.910	32.19%	3,342,250	33.72%	1,724.667
2A1	188.000	3.12%	190,650	1.92%	1,014.095
2A	63.000	1.05%	58,225	0.59%	924.206
3A1	111.000	1.84%	80,620	0.81%	726.306
3A	0.000	0.00%	0	0.00%	0.000
4A1	266.000	4.42%	162,260	1.64%	610.000
4A	50.000	0.83%	30,000	0.30%	600.000
Irrigated Total	6,020.190	100.00%	9,910,970	100.00%	1,646.288

Dry:

1D1	438.620	29.85%	383,800	35.36%	875.017
1D	628.740	42.78%	544,790	50.19%	866.478
2D1	135.000	9.19%	60,750	5.60%	450.000
2D	10.000	0.68%	4,250	0.39%	425.000
3D1	4.000	0.27%	1,600	0.15%	400.000
3D	3.000	0.20%	1,125	0.10%	375.000
4D1	218.270	14.85%	79,595	7.33%	364.663
4D	32.000	2.18%	9,600	0.88%	300.000
Dry Total	1,469.630	100.00%	1,085,510	100.00%	738.628

Grass:

1G1	122.600	15.21%	73,560	23.39%	600.000
1G	100.000	12.41%	72,800	23.15%	728.000
2G1	108.340	13.44%	43,335	13.78%	399.990
2G	29.600	3.67%	11,100	3.53%	375.000
3G1	57.080	7.08%	17,125	5.45%	300.017
3G	0.000	0.00%	0	0.00%	0.000
4G1	256.510	31.83%	64,130	20.39%	250.009
4G	131.820	16.36%	32,455	10.32%	246.206
Grass Total	805.950	100.00%	314,505	100.00%	390.228

Irrigated Total	6,020.190	70.98%	9,910,970	87.38%	1,646.288
Dry Total	1,469.630	17.33%	1,085,510	9.57%	738.628
Grass Total	805.950	9.50%	314,505	2.77%	390.228
Waste	186.000	2.19%	31,795	0.28%	170.940
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	8,481.770	100.00%	11,342,780	100.00%	1,337.312

As Related to the County as a Whole

Irrigated Total	6,020.190	2.75%	9,910,970	3.64%	
Dry Total	1,469.630	1.57%	1,085,510	1.75%	
Grass Total	805.950	0.36%	314,505	0.35%	
Waste	186.000	1.53%	31,795	1.16%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	8,481.770	1.55%	11,342,780	2.65%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 3

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	761.630	54.26%	1,051,510	68.67%	1,380.604
2A1	122.000	8.69%	134,200	8.76%	1,100.000
2A	18.000	1.28%	18,450	1.20%	1,025.000
3A1	35.000	2.49%	23,625	1.54%	675.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	403.000	28.71%	261,950	17.11%	650.000
4A	64.000	4.56%	41,600	2.72%	650.000
Irrigated Total	1,403.630	100.00%	1,531,335	100.00%	1,090.981

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	109.790	13.78%	120,765	19.62%	1,099.963
2D1	82.700	10.38%	78,565	12.76%	950.000
2D	339.000	42.56%	305,100	49.56%	900.000
3D1	23.000	2.89%	9,775	1.59%	425.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	214.000	26.87%	90,950	14.77%	425.000
4D	28.000	3.52%	10,500	1.71%	375.000
Dry Total	796.490	100.00%	615,655	100.00%	772.960

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	92.000	13.18%	58,950	22.39%	640.760
2G1	114.000	16.33%	51,300	19.49%	450.000
2G	99.000	14.18%	44,550	16.92%	450.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	14.000	2.01%	4,200	1.60%	300.000
4G1	252.590	36.18%	69,465	26.39%	275.010
4G	126.500	18.12%	34,790	13.22%	275.019
Grass Total	698.090	100.00%	263,255	100.00%	377.107

Irrigated Total	1,403.630	48.25%	1,531,335	63.46%	1,090.981
Dry Total	796.490	27.38%	615,655	25.51%	772.960
Grass Total	698.090	24.00%	263,255	10.91%	377.107
Waste	11.000	0.38%	2,750	0.11%	250.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,909.210	100.00%	2,412,995	100.00%	829.433

As Related to the County as a Whole

Irrigated Total	1,403.630	0.64%	1,531,335	0.56%	
Dry Total	796.490	0.85%	615,655	0.99%	
Grass Total	698.090	0.32%	263,255	0.29%	
Waste	11.000	0.09%	2,750	0.10%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,909.210	0.53%	2,412,995	0.56%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	391.730	11.58%	644,595	14.19%	1,645.508
1A	1,641.280	48.54%	2,788,160	61.36%	1,698.771
2A1	335.000	9.91%	418,750	9.22%	1,250.000
2A	94.000	2.78%	94,000	2.07%	1,000.000
3A1	82.000	2.43%	55,350	1.22%	675.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	815.000	24.10%	528,450	11.63%	648.404
4A	22.390	0.66%	14,555	0.32%	650.066
Irrigated Total	3,381.400	100.00%	4,543,860	100.00%	1,343.780

Dry:

1D1	108.380	8.37%	137,320	12.97%	1,267.023
1D	178.590	13.79%	209,050	19.75%	1,170.558
2D1	236.630	18.27%	231,550	21.88%	978.531
2D	320.090	24.72%	286,985	27.12%	896.575
3D1	2.000	0.15%	950	0.09%	475.000
3D	11.000	0.85%	4,950	0.47%	450.000
4D1	401.150	30.98%	173,700	16.41%	433.005
4D	37.000	2.86%	13,875	1.31%	375.000
Dry Total	1,294.840	100.00%	1,058,380	100.00%	817.382

Grass:

1G1	15.600	1.82%	10,480	3.27%	671.794
1G	171.640	20.02%	110,845	34.56%	645.799
2G1	100.000	11.67%	45,000	14.03%	450.000
2G	45.000	5.25%	19,125	5.96%	425.000
3G1	2.000	0.23%	650	0.20%	325.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	324.870	37.90%	89,340	27.85%	275.002
4G	198.130	23.11%	45,310	14.13%	228.688
Grass Total	857.240	100.00%	320,750	100.00%	374.165

Irrigated Total	3,381.400	59.93%	4,543,860	76.48%	1,343.780
Dry Total	1,294.840	22.95%	1,058,380	17.81%	817.382
Grass Total	857.240	15.19%	320,750	5.40%	374.165
Waste	108.490	1.92%	18,505	0.31%	170.568
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	5,641.970	100.00%	5,941,495	100.00%	1,053.088

As Related to the County as a Whole

Irrigated Total	3,381.400	1.55%	4,543,860	1.67%	
Dry Total	1,294.840	1.39%	1,058,380	1.71%	
Grass Total	857.240	0.39%	320,750	0.35%	
Waste	108.490	0.89%	18,505	0.68%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	5,641.970	1.03%	5,941,495	1.39%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 5

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,800.780	41.60%	2,600,290	51.60%	1,443.979
1A	956.040	22.09%	1,377,005	27.33%	1,440.321
2A1	333.380	7.70%	300,040	5.95%	899.994
2A	113.420	2.62%	99,810	1.98%	880.003
3A1	138.000	3.19%	100,830	2.00%	730.652
3A	0.000	0.00%	0	0.00%	0.000
4A1	604.000	13.95%	348,575	6.92%	577.110
4A	383.000	8.85%	212,450	4.22%	554.699
Irrigated Total	4,328.620	100.00%	5,039,000	100.00%	1,164.112

Dry:

1D1	442.360	17.36%	376,005	25.71%	849.997
1D	414.050	16.25%	346,800	23.71%	837.580
2D1	352.680	13.84%	218,660	14.95%	619.995
2D	84.000	3.30%	46,200	3.16%	550.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	189.000	7.42%	87,030	5.95%	460.476
4D1	609.890	23.94%	228,330	15.61%	374.378
4D	456.000	17.90%	159,600	10.91%	350.000
Dry Total	2,547.980	100.00%	1,462,625	100.00%	574.033

Grass:

1G1	317.400	7.97%	190,440	13.78%	600.000
1G	262.460	6.59%	142,160	10.29%	541.644
2G1	100.000	2.51%	42,500	3.08%	425.000
2G	126.550	3.18%	47,510	3.44%	375.424
3G1	67.000	1.68%	23,450	1.70%	350.000
3G	50.000	1.26%	16,500	1.19%	330.000
4G1	1,015.900	25.51%	315,865	22.86%	310.921
4G	2,042.590	51.30%	603,295	43.66%	295.357
Grass Total	3,981.900	100.00%	1,381,720	100.00%	347.000

Irrigated Total	4,328.620	38.43%	5,039,000	63.29%	1,164.112
Dry Total	2,547.980	22.62%	1,462,625	18.37%	574.033
Grass Total	3,981.900	35.35%	1,381,720	17.35%	347.000
Waste	406.520	3.61%	78,865	0.99%	194.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	11,265.020	100.00%	7,962,210	100.00%	706.808

As Related to the County as a Whole

Irrigated Total	4,328.620	1.98%	5,039,000	1.85%	
Dry Total	2,547.980	2.73%	1,462,625	2.36%	
Grass Total	3,981.900	1.80%	1,381,720	1.52%	
Waste	406.520	3.34%	78,865	2.89%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	11,265.020	2.07%	7,962,210	1.86%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 6

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,362.610	35.94%	2,209,225	42.79%	1,621.318
1A	1,246.110	32.87%	1,951,595	37.80%	1,566.149
2A1	179.000	4.72%	203,420	3.94%	1,136.424
2A	304.610	8.04%	327,110	6.34%	1,073.864
3A1	33.000	0.87%	23,100	0.45%	700.000
3A	84.750	2.24%	57,210	1.11%	675.044
4A1	311.050	8.21%	194,410	3.77%	625.012
4A	269.710	7.11%	197,370	3.82%	731.785
Irrigated Total	3,790.840	100.00%	5,163,440	100.00%	1,362.083

Dry:

1D1	448.500	26.34%	384,260	31.95%	856.767
1D	575.560	33.80%	515,610	42.87%	895.840
2D1	34.000	2.00%	20,400	1.70%	600.000
2D	22.000	1.29%	13,200	1.10%	600.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	184.930	10.86%	73,970	6.15%	399.989
4D1	258.470	15.18%	127,985	10.64%	495.163
4D	179.500	10.54%	67,315	5.60%	375.013
Dry Total	1,702.960	100.00%	1,202,740	100.00%	706.264

Grass:

1G1	23.000	0.25%	14,840	0.56%	645.217
1G	476.000	5.22%	305,380	11.50%	641.554
2G1	30.500	0.33%	12,965	0.49%	425.081
2G	684.570	7.50%	250,635	9.44%	366.120
3G1	673.000	7.37%	218,725	8.24%	325.000
3G	1,128.660	12.37%	341,085	12.84%	302.203
4G1	1,380.000	15.12%	345,750	13.02%	250.543
4G	4,731.540	51.84%	1,166,230	43.92%	246.480
Grass Total	9,127.270	100.00%	2,655,610	100.00%	290.953

Irrigated Total	3,790.840	24.23%	5,163,440	55.94%	1,362.083
Dry Total	1,702.960	10.88%	1,202,740	13.03%	706.264
Grass Total	9,127.270	58.33%	2,655,610	28.77%	290.953
Waste	1,025.640	6.55%	207,715	2.25%	202.522
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	15,646.710	100.00%	9,229,505	100.00%	589.868

As Related to the County as a Whole

Irrigated Total	3,790.840	1.73%	5,163,440	1.90%	
Dry Total	1,702.960	1.82%	1,202,740	1.94%	
Grass Total	9,127.270	4.13%	2,655,610	2.93%	
Waste	1,025.640	8.43%	207,715	7.60%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	15,646.710	2.87%	9,229,505	2.16%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	75.000	15.58%	131,250	30.77%	1,750.000
2A1	104.000	21.60%	102,895	24.12%	989.375
2A	27.000	5.61%	24,975	5.86%	925.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	208.510	43.30%	127,190	29.82%	609.994
4A	67.000	13.91%	40,200	9.43%	600.000
Irrigated Total	481.510	100.00%	426,510	100.00%	885.776

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	108.000	20.24%	97,200	36.14%	900.000
2D1	68.220	12.78%	44,340	16.48%	649.956
2D	49.000	9.18%	29,400	10.93%	600.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	220.130	41.25%	71,550	26.60%	325.035
4D	88.290	16.54%	26,490	9.85%	300.033
Dry Total	533.640	100.00%	268,980	100.00%	504.047

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	46.280	10.89%	38,780	15.64%	837.942
2G1	11.000	2.59%	4,950	2.00%	450.000
2G	6.000	1.41%	2,550	1.03%	425.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	21.780	5.13%	34,970	14.11%	1,605.601
4G1	191.810	45.15%	129,645	52.30%	675.903
4G	148.000	34.83%	37,000	14.93%	250.000
Grass Total	424.870	100.00%	247,895	100.00%	583.460

Irrigated Total	481.510	33.09%	426,510	45.07%	885.776
Dry Total	533.640	36.68%	268,980	28.42%	504.047
Grass Total	424.870	29.20%	247,895	26.19%	583.460
Waste	15.000	1.03%	3,000	0.32%	200.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	1,455.020	100.00%	946,385	100.00%	650.427

As Related to the County as a Whole

Irrigated Total	481.510	0.22%	426,510	0.16%	
Dry Total	533.640	0.57%	268,980	0.43%	
Grass Total	424.870	0.19%	247,895	0.27%	
Waste	15.000	0.12%	3,000	0.11%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	1,455.020	0.27%	946,385	0.22%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 8

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,762.490	55.80%	4,388,840	61.27%	1,588.726
1A	1,378.710	27.85%	2,141,130	29.89%	1,552.995
2A1	285.800	5.77%	278,660	3.89%	975.017
2A	99.480	2.01%	92,020	1.28%	925.010
3A1	85.000	1.72%	59,500	0.83%	700.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	255.770	5.17%	153,460	2.14%	599.992
4A	83.200	1.68%	49,090	0.69%	590.024
Irrigated Total	4,950.450	100.00%	7,162,700	100.00%	1,446.878

Dry:

1D1	183.630	14.53%	156,085	20.38%	849.997
1D	316.930	25.08%	267,450	34.92%	843.877
2D1	184.860	14.63%	122,390	15.98%	662.068
2D	69.020	5.46%	46,970	6.13%	680.527
3D1	14.000	1.11%	5,600	0.73%	400.000
3D	73.400	5.81%	27,525	3.59%	375.000
4D1	295.720	23.40%	99,260	12.96%	335.655
4D	126.020	9.97%	40,605	5.30%	322.210
Dry Total	1,263.580	100.00%	765,885	100.00%	606.123

Grass:

1G1	138.040	3.35%	89,725	7.14%	649.992
1G	323.140	7.84%	187,285	14.90%	579.578
2G1	131.320	3.18%	66,195	5.26%	504.074
2G	280.700	6.81%	119,300	9.49%	425.008
3G1	6.000	0.15%	1,800	0.14%	300.000
3G	118.000	2.86%	32,450	2.58%	275.000
4G1	1,205.530	29.24%	324,195	25.78%	268.923
4G	1,920.450	46.58%	436,400	34.71%	227.238
Grass Total	4,123.180	100.00%	1,257,350	100.00%	304.946

Irrigated Total	4,950.450	47.40%	7,162,700	77.86%	1,446.878
Dry Total	1,263.580	12.10%	765,885	8.33%	606.123
Grass Total	4,123.180	39.48%	1,257,350	13.67%	304.946
Waste	106.620	1.02%	13,400	0.15%	125.679
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	10,443.830	100.00%	9,199,335	100.00%	880.839

As Related to the County as a Whole

Irrigated Total	4,950.450	2.26%	7,162,700	2.63%	
Dry Total	1,263.580	1.35%	765,885	1.24%	
Grass Total	4,123.180	1.87%	1,257,350	1.39%	
Waste	106.620	0.88%	13,400	0.49%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	10,443.830	1.91%	9,199,335	2.15%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 9

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	743.120	30.10%	1,329,080	31.46%	1,788.513
1A	1,613.000	65.33%	2,797,730	66.23%	1,734.488
2A1	0.000	0.00%	0	0.00%	0.000
2A	80.000	3.24%	76,000	1.80%	950.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	33.000	1.34%	21,450	0.51%	650.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	2,469.120	100.00%	4,224,260	100.00%	1,710.836

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	6.000	15.58%	4,950	20.24%	825.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	2.000	5.19%	1,200	4.91%	600.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	30.520	79.23%	18,310	74.86%	599.934
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	38.520	100.00%	24,460	100.00%	634.994

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	1.000	100.00%	550	100.00%	550.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	1.000	100.00%	550	100.00%	550.000

Irrigated Total	2,469.120	97.66%	4,224,260	99.37%	1,710.836
Dry Total	38.520	1.52%	24,460	0.58%	634.994
Grass Total	1.000	0.04%	550	0.01%	550.000
Waste	19.570	0.77%	1,955	0.05%	99.897
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,528.210	100.00%	4,251,225	100.00%	1,681.515

As Related to the County as a Whole

Irrigated Total	2,469.120	1.13%	4,224,260	1.55%	
Dry Total	38.520	0.04%	24,460	0.04%	
Grass Total	1.000	0.00%	550	0.00%	
Waste	19.570	0.16%	1,955	0.07%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,528.210	0.46%	4,251,225	0.99%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 10

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,062.460	32.13%	8,421,585	40.87%	1,663.536
1A	5,033.870	31.95%	7,832,775	38.01%	1,556.014
2A1	853.790	5.42%	927,575	4.50%	1,086.420
2A	796.000	5.05%	778,325	3.78%	977.795
3A1	152.000	0.96%	117,800	0.57%	775.000
3A	2.000	0.01%	1,380	0.01%	690.000
4A1	2,490.000	15.80%	1,637,990	7.95%	657.827
4A	1,366.410	8.67%	887,540	4.31%	649.541
Irrigated Total	15,756.530	100.00%	20,604,970	100.00%	1,307.709

Dry:

1D1	599.420	13.33%	640,125	18.41%	1,067.907
1D	1,452.340	32.31%	1,423,315	40.94%	980.015
2D1	298.930	6.65%	250,535	7.21%	838.105
2D	635.450	14.14%	444,695	12.79%	699.811
3D1	13.000	0.29%	6,175	0.18%	475.000
3D	14.000	0.31%	7,500	0.22%	535.714
4D1	984.570	21.90%	480,485	13.82%	488.015
4D	497.380	11.06%	223,435	6.43%	449.223
Dry Total	4,495.090	100.00%	3,476,265	100.00%	773.347

Grass:

1G1	107.980	0.70%	93,805	1.45%	868.725
1G	1,181.890	7.70%	925,210	14.34%	782.822
2G1	236.000	1.54%	176,945	2.74%	749.766
2G	586.610	3.82%	312,075	4.84%	531.997
3G1	549.270	3.58%	243,910	3.78%	444.062
3G	1,361.970	8.87%	608,430	9.43%	446.727
4G1	3,936.200	25.63%	1,534,265	23.78%	389.783
4G	7,398.890	48.17%	2,556,425	39.63%	345.514
Grass Total	15,358.810	100.00%	6,451,065	100.00%	420.023

Irrigated Total	15,756.530	43.39%	20,604,970	66.84%	1,307.709
Dry Total	4,495.090	12.38%	3,476,265	11.28%	773.347
Grass Total	15,358.810	42.30%	6,451,065	20.93%	420.023
Waste	701.870	1.93%	293,935	0.95%	418.788
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	36,312.300	100.00%	30,826,235	100.00%	848.919

As Related to the County as a Whole

Irrigated Total	15,756.530	7.20%	20,604,970	7.57%	
Dry Total	4,495.090	4.81%	3,476,265	5.62%	
Grass Total	15,358.810	6.95%	6,451,065	7.11%	
Waste	701.870	5.77%	293,935	10.76%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	36,312.300	6.66%	30,826,235	7.21%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	2,257.040	71.41%	3,749,055	85.44%	1,661.049
2A1	90.000	2.85%	103,000	2.35%	1,144.444
2A	111.040	3.51%	124,885	2.85%	1,124.684
3A1	0.000	0.00%	0	0.00%	0.000
3A	99.400	3.15%	64,280	1.46%	646.680
4A1	0.000	0.00%	0	0.00%	0.000
4A	603.000	19.08%	346,500	7.90%	574.626
Irrigated Total	3,160.480	100.00%	4,387,720	100.00%	1,388.308

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	142.000	23.90%	147,700	35.11%	1,040.140
2D1	73.980	12.45%	53,640	12.75%	725.060
2D	146.000	24.57%	97,700	23.22%	669.178
3D1	0.000	0.00%	0	0.00%	0.000
3D	116.000	19.52%	77,885	18.51%	671.422
4D1	0.000	0.00%	0	0.00%	0.000
4D	116.230	19.56%	43,790	10.41%	376.752
Dry Total	594.210	100.00%	420,715	100.00%	708.024

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	198.590	10.78%	137,610	16.39%	692.935
2G1	0.000	0.00%	0	0.00%	0.000
2G	262.360	14.24%	169,360	20.17%	645.525
3G1	1,130.270	61.36%	439,485	52.35%	388.831
3G	250.940	13.62%	93,090	11.09%	370.965
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	1,842.160	100.00%	839,545	100.00%	455.739

Irrigated Total	3,160.480	48.91%	4,387,720	73.54%	1,388.308
Dry Total	594.210	9.20%	420,715	7.05%	708.024
Grass Total	1,842.160	28.51%	839,545	14.07%	455.739
Waste	865.210	13.39%	318,855	5.34%	368.529
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,462.060	100.00%	5,966,835	100.00%	923.364

As Related to the County as a Whole

Irrigated Total	3,160.480	1.44%	4,387,720	1.61%	
Dry Total	594.210	0.64%	420,715	0.68%	
Grass Total	1,842.160	0.83%	839,545	0.93%	
Waste	865.210	7.11%	318,855	11.67%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,462.060	1.18%	5,966,835	1.40%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 12

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	10,420.690	50.53%	18,262,075	56.04%	1,752.482
1A	5,312.360	25.76%	8,939,170	27.43%	1,682.711
2A1	3,116.810	15.11%	3,827,870	11.75%	1,228.137
2A	984.880	4.78%	1,092,305	3.35%	1,109.074
3A1	121.580	0.59%	84,625	0.26%	696.043
3A	35.060	0.17%	23,990	0.07%	684.255
4A1	1.000	0.00%	650	0.00%	650.000
4A	629.850	3.05%	356,920	1.10%	566.674
Irrigated Total	20,622.230	100.00%	32,587,605	100.00%	1,580.217

Dry:

1D1	64.100	7.42%	57,690	9.49%	900.000
1D	215.100	24.89%	185,285	30.48%	861.390
2D1	284.780	32.96%	207,295	34.10%	727.912
2D	149.910	17.35%	93,515	15.38%	623.807
3D1	4.000	0.46%	2,600	0.43%	650.000
3D	28.000	3.24%	12,460	2.05%	445.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	118.150	13.67%	49,010	8.06%	414.811
Dry Total	864.040	100.00%	607,855	100.00%	703.503

Grass:

1G1	30.340	1.35%	18,835	1.46%	620.797
1G	625.000	27.83%	456,835	35.39%	730.936
2G1	62.130	2.77%	39,955	3.10%	643.087
2G	259.600	11.56%	125,855	9.75%	484.803
3G1	1,192.150	53.08%	615,285	47.66%	516.113
3G	55.250	2.46%	26,095	2.02%	472.307
4G1	15.000	0.67%	4,200	0.33%	280.000
4G	6.500	0.29%	3,855	0.30%	593.076
Grass Total	2,245.970	100.00%	1,290,915	100.00%	574.769

Irrigated Total	20,622.230	85.81%	32,587,605	94.29%	1,580.217
Dry Total	864.040	3.60%	607,855	1.76%	703.503
Grass Total	2,245.970	9.35%	1,290,915	3.74%	574.769
Waste	299.640	1.25%	74,620	0.22%	249.032
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	24,031.880	100.00%	34,560,995	100.00%	1,438.131

As Related to the County as a Whole

Irrigated Total	20,622.230	9.42%	32,587,605	11.98%	
Dry Total	864.040	0.93%	607,855	0.98%	
Grass Total	2,245.970	1.02%	1,290,915	1.42%	
Waste	299.640	2.46%	74,620	2.73%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	24,031.880	4.41%	34,560,995	8.08%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 13

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	4.000	23.53%	2,200	32.59%	550.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	13.000	76.47%	4,550	67.41%	350.000
Dry Total	17.000	100.00%	6,750	100.00%	397.058

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	8.000	2.06%	4,800	4.17%	600.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	35.000	9.03%	13,125	11.39%	375.000
4G1	100.680	25.97%	30,205	26.21%	300.009
4G	244.000	62.94%	67,105	58.23%	275.020
Grass Total	387.680	100.00%	115,235	100.00%	297.242

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	17.000	4.20%	6,750	5.53%	397.058
Grass Total	387.680	95.80%	115,235	94.47%	297.242
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	396.510	97.98%			
Market Area Total	404.680	100.00%	121,985	100.00%	301.435

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	17.000	0.02%	6,750	0.01%	
Grass Total	387.680	0.18%	115,235	0.13%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	396.510	10.38%			
Market Area Total	404.680	0.07%	121,985	0.03%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 14

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	6,392.450	37.99%	11,243,380	40.66%	1,758.853
1A	8,045.380	47.81%	14,093,035	50.97%	1,751.692
2A1	856.500	5.09%	1,001,700	3.62%	1,169.527
2A	545.000	3.24%	626,750	2.27%	1,150.000
3A1	33.000	0.20%	26,900	0.10%	815.151
3A	0.000	0.00%	0	0.00%	0.000
4A1	866.350	5.15%	597,920	2.16%	690.159
4A	90.000	0.53%	60,300	0.22%	670.000
Irrigated Total	16,828.680	100.00%	27,649,985	100.00%	1,643.027

Dry:

1D1	414.360	25.09%	436,825	32.99%	1,054.216
1D	476.010	28.82%	451,170	34.07%	947.816
2D1	311.500	18.86%	219,800	16.60%	705.617
2D	70.000	4.24%	49,000	3.70%	700.000
3D1	20.000	1.21%	15,000	1.13%	750.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	329.600	19.96%	139,570	10.54%	423.452
4D	30.000	1.82%	12,750	0.96%	425.000
Dry Total	1,651.470	100.00%	1,324,115	100.00%	801.779

Grass:

1G1	157.450	14.78%	128,865	21.45%	818.450
1G	220.420	20.70%	167,775	27.93%	761.160
2G1	33.000	3.10%	15,180	2.53%	460.000
2G	61.760	5.80%	33,970	5.65%	550.032
3G1	156.570	14.70%	97,150	16.17%	620.489
3G	0.000	0.00%	0	0.00%	0.000
4G1	173.500	16.29%	60,725	10.11%	350.000
4G	262.310	24.63%	97,115	16.16%	370.229
Grass Total	1,065.010	100.00%	600,780	100.00%	564.107

Irrigated Total	16,828.680	82.94%	27,649,985	92.60%	1,643.027
Dry Total	1,651.470	8.14%	1,324,115	4.43%	801.779
Grass Total	1,065.010	5.25%	600,780	2.01%	564.107
Waste	745.020	3.67%	285,585	0.96%	383.325
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	20,290.180	100.00%	29,860,465	100.00%	1,471.670

As Related to the County as a Whole

Irrigated Total	16,828.680	7.69%	27,649,985	10.16%	
Dry Total	1,651.470	1.77%	1,324,115	2.14%	
Grass Total	1,065.010	0.48%	600,780	0.66%	
Waste	745.020	6.13%	285,585	10.45%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	20,290.180	3.72%	29,860,465	6.98%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 15

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	457.000	7.75%	741,950	13.55%	1,623.522
1A	1,102.860	18.71%	1,681,185	30.69%	1,524.386
2A1	520.350	8.83%	620,480	11.33%	1,192.428
2A	195.000	3.31%	210,350	3.84%	1,078.717
3A1	114.000	1.93%	82,380	1.50%	722.631
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,824.710	30.96%	1,161,245	21.20%	636.399
4A	1,680.520	28.51%	980,015	17.89%	583.161
Irrigated Total	5,894.440	100.00%	5,477,605	100.00%	929.283

Dry:

1D1	27.000	1.01%	25,600	1.74%	948.148
1D	243.000	9.06%	206,550	14.07%	850.000
2D1	139.000	5.18%	86,650	5.90%	623.381
2D	185.000	6.89%	107,120	7.30%	579.027
3D1	50.000	1.86%	28,900	1.97%	578.000
3D	104.000	3.88%	56,800	3.87%	546.153
4D1	1,025.310	38.21%	513,475	34.98%	500.799
4D	909.800	33.91%	442,825	30.17%	486.727
Dry Total	2,683.110	100.00%	1,467,920	100.00%	547.096

Grass:

1G1	172.000	0.99%	140,050	2.00%	814.244
1G	830.950	4.77%	637,020	9.12%	766.616
2G1	245.000	1.41%	147,000	2.10%	600.000
2G	414.460	2.38%	244,075	3.49%	588.898
3G1	23.000	0.13%	12,850	0.18%	558.695
3G	1,729.260	9.94%	926,390	13.26%	535.714
4G1	4,353.760	25.02%	1,976,195	28.28%	453.905
4G	9,634.130	55.36%	2,904,850	41.57%	301.516
Grass Total	17,402.560	100.00%	6,988,430	100.00%	401.574

Irrigated Total	5,894.440	22.65%	5,477,605	39.29%	929.283
Dry Total	2,683.110	10.31%	1,467,920	10.53%	547.096
Grass Total	17,402.560	66.88%	6,988,430	50.12%	401.574
Waste	42.210	0.16%	8,950	0.06%	212.035
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	26,022.320	100.00%	13,942,905	100.00%	535.805

As Related to the County as a Whole

Irrigated Total	5,894.440	2.69%	5,477,605	2.01%	
Dry Total	2,683.110	2.87%	1,467,920	2.37%	
Grass Total	17,402.560	7.88%	6,988,430	7.70%	
Waste	42.210	0.35%	8,950	0.33%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	26,022.320	4.77%	13,942,905	3.26%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 16

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	570.300	2.53%	994,925	3.39%	1,744.564
1A	11,564.860	51.31%	19,571,420	66.70%	1,692.317
2A1	1,331.850	5.91%	1,777,875	6.06%	1,334.891
2A	1,073.980	4.77%	1,114,180	3.80%	1,037.430
3A1	866.190	3.84%	689,260	2.35%	795.737
3A	0.000	0.00%	0	0.00%	0.000
4A1	5,077.020	22.53%	3,792,115	12.92%	746.917
4A	2,053.810	9.11%	1,404,775	4.79%	683.984
Irrigated Total	22,538.010	100.00%	29,344,550	100.00%	1,302.002

Dry:

1D1	174.400	1.59%	214,280	2.48%	1,228.669
1D	2,899.390	26.39%	3,079,355	35.68%	1,062.069
2D1	480.700	4.38%	497,055	5.76%	1,034.023
2D	2,101.170	19.13%	2,091,640	24.23%	995.464
3D1	274.810	2.50%	146,585	1.70%	533.404
3D	221.660	2.02%	115,290	1.34%	520.120
4D1	3,924.160	35.72%	2,046,035	23.71%	521.394
4D	908.440	8.27%	440,955	5.11%	485.398
Dry Total	10,984.730	100.00%	8,631,195	100.00%	785.744

Grass:

1G1	78.210	0.71%	54,195	1.16%	692.942
1G	953.600	8.70%	679,150	14.56%	712.195
2G1	572.940	5.23%	328,600	7.05%	573.533
2G	639.840	5.84%	340,300	7.30%	531.851
3G1	28.000	0.26%	13,600	0.29%	485.714
3G	65.000	0.59%	29,250	0.63%	450.000
4G1	4,798.550	43.79%	1,812,695	38.87%	377.758
4G	3,822.780	34.88%	1,405,645	30.14%	367.702
Grass Total	10,958.920	100.00%	4,663,435	100.00%	425.537

Irrigated Total	22,538.010	50.42%	29,344,550	68.73%	1,302.002
Dry Total	10,984.730	24.58%	8,631,195	20.22%	785.744
Grass Total	10,958.920	24.52%	4,663,435	10.92%	425.537
Waste	216.410	0.48%	54,105	0.13%	250.011
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	44,698.070	100.00%	42,693,285	100.00%	955.148

As Related to the County as a Whole

Irrigated Total	22,538.010	10.30%	29,344,550	10.78%	
Dry Total	10,984.730	11.77%	8,631,195	13.95%	
Grass Total	10,958.920	4.96%	4,663,435	5.14%	
Waste	216.410	1.78%	54,105	1.98%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	44,698.070	8.19%	42,693,285	9.99%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 17

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	293.120	5.84%	426,215	9.66%	1,454.063
1A	974.000	19.39%	1,318,390	29.88%	1,353.583
2A1	874.200	17.40%	802,750	18.19%	918.268
2A	284.830	5.67%	255,745	5.80%	897.886
3A1	184.000	3.66%	119,600	2.71%	650.000
3A	87.000	1.73%	52,200	1.18%	600.000
4A1	1,765.500	35.15%	1,130,850	25.63%	640.526
4A	560.540	11.16%	306,870	6.95%	547.454
Irrigated Total	5,023.190	100.00%	4,412,620	100.00%	878.449

Dry:

1D1	179.000	2.90%	161,100	5.08%	900.000
1D	421.000	6.81%	364,750	11.50%	866.389
2D1	902.000	14.59%	676,400	21.33%	749.889
2D	334.030	5.40%	256,115	8.07%	766.742
3D1	162.000	2.62%	102,450	3.23%	632.407
3D	191.000	3.09%	121,800	3.84%	637.696
4D1	2,914.440	47.16%	1,129,260	35.60%	387.470
4D	1,077.000	17.43%	359,925	11.35%	334.192
Dry Total	6,180.470	100.00%	3,171,800	100.00%	513.197

Grass:

1G1	300.910	2.21%	152,630	2.15%	507.228
1G	481.000	3.53%	242,080	3.41%	503.284
2G1	546.000	4.01%	277,850	3.92%	508.882
2G	726.190	5.33%	411,480	5.80%	566.628
3G1	96.000	0.70%	56,225	0.79%	585.677
3G	759.640	5.58%	487,845	6.88%	642.205
4G1	3,934.820	28.89%	2,214,485	31.24%	562.791
4G	6,775.470	49.75%	3,246,765	45.80%	479.194
Grass Total	13,620.030	100.00%	7,089,360	100.00%	520.509

Irrigated Total	5,023.190	19.91%	4,412,620	29.96%	878.449
Dry Total	6,180.470	24.50%	3,171,800	21.54%	513.197
Grass Total	13,620.030	53.98%	7,089,360	48.14%	520.509
Waste	396.630	1.57%	53,420	0.36%	134.684
Other	10.550	0.04%	160	0.00%	15.165
Exempt	0.000	0.00%			
Market Area Total	25,230.870	100.00%	14,727,360	100.00%	583.704

As Related to the County as a Whole

Irrigated Total	5,023.190	2.30%	4,412,620	1.62%	
Dry Total	6,180.470	6.62%	3,171,800	5.12%	
Grass Total	13,620.030	6.16%	7,089,360	7.81%	
Waste	396.630	3.26%	53,420	1.96%	
Other	10.550	6.04%	160	0.36%	
Exempt	0.000	0.00%			
Market Area Total	25,230.870	4.63%	14,727,360	3.44%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 18

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	971.470	8.50%	1,586,940	14.01%	1,633.545
1A	938.610	8.21%	1,547,535	13.66%	1,648.751
2A1	2,361.700	20.66%	2,641,845	23.33%	1,118.620
2A	1,054.900	9.23%	1,115,585	9.85%	1,057.526
3A1	245.500	2.15%	228,175	2.01%	929.429
3A	82.000	0.72%	71,600	0.63%	873.170
4A1	4,642.300	40.61%	3,306,125	29.19%	712.173
4A	1,136.000	9.94%	827,050	7.30%	728.036
Irrigated Total	11,432.480	100.00%	11,324,855	100.00%	990.586

Dry:

1D1	687.200	10.98%	636,770	15.50%	926.615
1D	247.470	3.95%	217,480	5.29%	878.813
2D1	1,293.830	20.66%	972,120	23.66%	751.350
2D	351.250	5.61%	239,080	5.82%	680.654
3D1	130.000	2.08%	79,350	1.93%	610.384
3D	359.900	5.75%	222,090	5.41%	617.088
4D1	2,795.210	44.64%	1,538,110	37.44%	550.266
4D	396.580	6.33%	203,080	4.94%	512.078
Dry Total	6,261.440	100.00%	4,108,080	100.00%	656.091

Grass:

1G1	227.000	3.44%	149,600	4.71%	659.030
1G	105.000	1.59%	66,900	2.10%	637.142
2G1	407.900	6.17%	243,640	7.66%	597.303
2G	397.300	6.01%	246,180	7.74%	619.632
3G1	5.000	0.08%	3,575	0.11%	715.000
3G	298.500	4.52%	195,940	6.16%	656.415
4G1	1,276.120	19.31%	658,670	20.72%	516.150
4G	3,891.430	58.89%	1,614,910	50.79%	414.991
Grass Total	6,608.250	100.00%	3,179,415	100.00%	481.128

Irrigated Total	11,432.480	45.84%	11,324,855	60.49%	990.586
Dry Total	6,261.440	25.11%	4,108,080	21.94%	656.091
Grass Total	6,608.250	26.50%	3,179,415	16.98%	481.128
Waste	635.090	2.55%	109,000	0.58%	171.629
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	24,937.260	100.00%	18,721,350	100.00%	750.738

As Related to the County as a Whole

Irrigated Total	11,432.480	5.22%	11,324,855	4.16%	
Dry Total	6,261.440	6.71%	4,108,080	6.64%	
Grass Total	6,608.250	2.99%	3,179,415	3.50%	
Waste	635.090	5.22%	109,000	3.99%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	24,937.260	4.57%	18,721,350	4.38%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 19

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,030.970	58.61%	4,700,235	63.57%	1,550.736
1A	771.340	14.92%	1,217,890	16.47%	1,578.927
2A1	392.280	7.59%	529,085	7.16%	1,348.743
2A	661.970	12.80%	709,760	9.60%	1,072.193
3A1	0.000	0.00%	0	0.00%	0.000
3A	90.430	1.75%	61,035	0.83%	674.941
4A1	0.000	0.00%	0	0.00%	0.000
4A	224.300	4.34%	176,205	2.38%	785.577
Irrigated Total	5,171.290	100.00%	7,394,210	100.00%	1,429.857

Dry:

1D1	8.670	2.01%	8,670	3.04%	1,000.000
1D	36.000	8.35%	34,200	11.99%	950.000
2D1	212.000	49.19%	139,900	49.07%	659.905
2D	165.330	38.36%	99,200	34.79%	600.012
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	9.000	2.09%	3,150	1.10%	350.000
Dry Total	431.000	100.00%	285,120	100.00%	661.531

Grass:

1G1	18.170	3.44%	9,085	4.33%	500.000
1G	42.000	7.95%	21,000	10.00%	500.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	64.310	12.17%	24,120	11.49%	375.058
3G1	345.860	65.46%	139,445	66.40%	403.183
3G	58.000	10.98%	16,350	7.79%	281.896
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	528.340	100.00%	210,000	100.00%	397.471

Irrigated Total	5,171.290	78.80%	7,394,210	92.29%	1,429.857
Dry Total	431.000	6.57%	285,120	3.56%	661.531
Grass Total	528.340	8.05%	210,000	2.62%	397.471
Waste	270.440	4.12%	82,600	1.03%	305.428
Other	161.260	2.46%	40,315	0.50%	250.000
Exempt	0.000	0.00%			
Market Area Total	6,562.330	100.00%	8,012,245	100.00%	1,220.945

As Related to the County as a Whole

Irrigated Total	5,171.290	2.36%	7,394,210	2.72%	
Dry Total	431.000	0.46%	285,120	0.46%	
Grass Total	528.340	0.24%	210,000	0.23%	
Waste	270.440	2.22%	82,600	3.02%	
Other	161.260	92.27%	40,315	91.26%	
Exempt	0.000	0.00%			
Market Area Total	6,562.330	1.20%	8,012,245	1.87%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 20

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	285.540	88.46%	513,975	95.05%	1,800.010
2A1	9.000	2.79%	8,775	1.62%	975.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	5.000	1.55%	3,375	0.62%	675.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	2.250	0.70%	1,465	0.27%	651.111
4A	21.000	6.51%	13,125	2.43%	625.000
Irrigated Total	322.790	100.00%	540,715	100.00%	1,675.129

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	48.080	49.48%	48,080	70.39%	1,000.000
2D1	5.100	5.25%	2,930	4.29%	574.509
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	32.000	32.93%	12,800	18.74%	400.000
4D	12.000	12.35%	4,500	6.59%	375.000
Dry Total	97.180	100.00%	68,310	100.00%	702.922

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	6.000	72.64%	2,850	82.13%	475.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	2.260	27.36%	620	17.87%	274.336
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	8.260	100.00%	3,470	100.00%	420.096

Irrigated Total	322.790	75.38%	540,715	88.28%	1,675.129
Dry Total	97.180	22.69%	68,310	11.15%	702.922
Grass Total	8.260	1.93%	3,470	0.57%	420.096
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	428.230	100.00%	612,495	100.00%	1,430.294

As Related to the County as a Whole

Irrigated Total	322.790	0.15%	540,715	0.20%	
Dry Total	97.180	0.10%	68,310	0.11%	
Grass Total	8.260	0.00%	3,470	0.00%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	428.230	0.08%	612,495	0.14%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 41

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,422.000	8.10%	3,652,770	13.62%	1,508.162
1A	3,977.840	13.30%	5,474,055	20.41%	1,376.137
2A1	4,915.480	16.43%	4,948,875	18.45%	1,006.793
2A	2,639.480	8.82%	2,377,330	8.86%	900.681
3A1	2,099.600	7.02%	1,575,750	5.87%	750.500
3A	970.880	3.25%	621,195	2.32%	639.826
4A1	10,583.120	35.38%	6,904,100	25.74%	652.369
4A	2,304.060	7.70%	1,267,235	4.72%	550.000
Irrigated Total	29,912.460	100.00%	26,821,310	100.00%	896.660

Dry:

1D1	475.300	2.08%	516,830	3.20%	1,087.376
1D	820.860	3.59%	814,760	5.04%	992.568
2D1	3,890.450	17.03%	3,606,735	22.30%	927.073
2D	2,528.440	11.07%	2,235,695	13.83%	884.219
3D1	2,122.600	9.29%	1,563,620	9.67%	736.653
3D	1,697.230	7.43%	886,770	5.48%	522.480
4D1	9,953.350	43.57%	5,870,790	36.31%	589.830
4D	1,356.560	5.94%	675,130	4.18%	497.677
Dry Total	22,844.790	100.00%	16,170,330	100.00%	707.834

Grass:

1G1	452.350	1.49%	249,590	1.75%	551.763
1G	1,312.740	4.33%	724,160	5.08%	551.640
2G1	2,155.500	7.11%	1,119,295	7.86%	519.273
2G	2,324.320	7.66%	1,232,770	8.65%	530.378
3G1	1,440.170	4.75%	753,595	5.29%	523.268
3G	2,744.670	9.05%	1,477,650	10.37%	538.370
4G1	5,494.180	18.11%	2,893,565	20.31%	526.660
4G	14,411.970	47.51%	5,794,250	40.68%	402.044
Grass Total	30,335.900	100.00%	14,244,875	100.00%	469.571

Irrigated Total	29,912.460	34.86%	26,821,310	46.46%	896.660
Dry Total	22,844.790	26.62%	16,170,330	28.01%	707.834
Grass Total	30,335.900	35.35%	14,244,875	24.68%	469.571
Waste	2,724.890	3.18%	489,420	0.85%	179.610
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	85,818.040	100.00%	57,725,935	100.00%	672.655

As Related to the County as a Whole

Irrigated Total	29,912.460	13.67%	26,821,310	9.86%	
Dry Total	22,844.790	24.47%	16,170,330	26.13%	
Grass Total	30,335.900	13.73%	14,244,875	15.70%	
Waste	2,724.890	22.41%	489,420	17.91%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	85,818.040	15.73%	57,725,935	13.50%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 42

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,371.200	16.21%	3,407,200	24.64%	1,436.909
1A	1,430.990	9.78%	1,930,935	13.96%	1,349.370
2A1	3,036.090	20.76%	3,551,490	25.68%	1,169.757
2A	800.540	5.47%	855,195	6.18%	1,068.272
3A1	1,095.560	7.49%	835,660	6.04%	762.769
3A	67.000	0.46%	50,250	0.36%	750.000
4A1	4,176.830	28.56%	2,322,350	16.79%	556.007
4A	1,648.510	11.27%	876,320	6.34%	531.583
Irrigated Total	14,626.720	100.00%	13,829,400	100.00%	945.488

Dry:

1D1	278.780	2.85%	223,025	4.12%	800.003
1D	685.270	7.00%	531,085	9.80%	775.001
2D1	1,475.640	15.07%	1,102,135	20.35%	746.886
2D	717.850	7.33%	499,195	9.22%	695.402
3D1	761.130	7.77%	359,990	6.65%	472.967
3D	488.000	4.98%	231,400	4.27%	474.180
4D1	3,969.720	40.55%	1,868,835	34.50%	470.772
4D	1,413.940	14.44%	600,930	11.09%	425.003
Dry Total	9,790.330	100.00%	5,416,595	100.00%	553.259

Grass:

1G1	220.990	1.23%	154,485	2.08%	699.058
1G	452.000	2.52%	315,155	4.24%	697.245
2G1	792.580	4.42%	366,635	4.93%	462.584
2G	1,173.470	6.55%	522,725	7.03%	445.452
3G1	339.300	1.89%	145,685	1.96%	429.369
3G	1,243.140	6.94%	526,435	7.08%	423.472
4G1	4,941.910	27.57%	2,087,140	28.07%	422.334
4G	8,761.470	48.88%	3,317,195	44.61%	378.611
Grass Total	17,924.860	100.00%	7,435,455	100.00%	414.812

Irrigated Total	14,626.720	33.67%	13,829,400	51.46%	945.488
Dry Total	9,790.330	22.54%	5,416,595	20.15%	553.259
Grass Total	17,924.860	41.27%	7,435,455	27.67%	414.812
Waste	1,091.580	2.51%	190,280	0.71%	174.316
Other	2.960	0.01%	3,700	0.01%	1,250.000
Exempt	0.000	0.00%			
Market Area Total	43,436.450	100.00%	26,875,430	100.00%	618.729

As Related to the County as a Whole

Irrigated Total	14,626.720	6.68%	13,829,400	5.08%	
Dry Total	9,790.330	10.49%	5,416,595	8.75%	
Grass Total	17,924.860	8.11%	7,435,455	8.19%	
Waste	1,091.580	8.98%	190,280	6.96%	
Other	2.960	1.69%	3,700	8.38%	
Exempt	0.000	0.00%			
Market Area Total	43,436.450	7.96%	26,875,430	6.29%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 43

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,926.550	10.28%	3,104,985	15.94%	1,611.681
1A	1,994.810	10.65%	2,862,065	14.70%	1,434.755
2A1	2,175.910	11.61%	2,672,275	13.72%	1,228.118
2A	1,584.700	8.46%	1,755,300	9.01%	1,107.654
3A1	2,359.390	12.59%	2,092,985	10.75%	887.087
3A	122.000	0.65%	107,750	0.55%	883.196
4A1	5,015.350	26.77%	4,125,850	21.19%	822.644
4A	3,559.510	19.00%	2,752,070	14.13%	773.159
Irrigated Total	18,738.220	100.00%	19,473,280	100.00%	1,039.227

Dry:

1D1	443.000	4.01%	340,200	5.76%	767.945
1D	963.620	8.72%	711,815	12.06%	738.688
2D1	1,524.700	13.79%	1,040,480	17.63%	682.416
2D	931.250	8.42%	592,135	10.03%	635.849
3D1	888.000	8.03%	441,840	7.49%	497.567
3D	604.250	5.47%	285,310	4.83%	472.172
4D1	3,764.800	34.06%	1,777,485	30.12%	472.132
4D	1,934.280	17.50%	712,680	12.08%	368.447
Dry Total	11,053.900	100.00%	5,901,945	100.00%	533.924

Grass:

1G1	780.420	1.41%	470,800	2.48%	603.264
1G	2,558.110	4.62%	1,391,365	7.33%	543.903
2G1	1,814.820	3.28%	881,385	4.64%	485.659
2G	2,994.660	5.41%	1,398,440	7.37%	466.977
3G1	1,302.860	2.35%	572,160	3.01%	439.156
3G	5,686.860	10.28%	2,541,800	13.39%	446.960
4G1	12,519.680	22.62%	4,104,645	21.63%	327.855
4G	27,686.620	50.03%	7,619,785	40.15%	275.215
Grass Total	55,344.030	100.00%	18,980,380	100.00%	342.952

Irrigated Total	18,738.220	21.67%	19,473,280	43.74%	1,039.227
Dry Total	11,053.900	12.78%	5,901,945	13.26%	533.924
Grass Total	55,344.030	64.00%	18,980,380	42.64%	342.952
Waste	1,341.920	1.55%	159,935	0.36%	119.183
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1.000	0.00%			
Market Area Total	86,478.070	100.00%	44,515,540	100.00%	514.761

As Related to the County as a Whole

Irrigated Total	18,738.220	8.56%	19,473,280	7.16%	
Dry Total	11,053.900	11.84%	5,901,945	9.54%	
Grass Total	55,344.030	25.04%	18,980,380	20.91%	
Waste	1,341.920	11.03%	159,935	5.85%	
Other	0.000	0.00%	0	0.00%	
Exempt	1.000	0.03%			
Market Area Total	86,478.070	15.85%	44,515,540	10.41%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 44

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	211.820	30.53%	391,865	43.40%	1,849.990
1A	62.000	8.94%	110,050	12.19%	1,775.000
2A1	83.000	11.96%	120,350	13.33%	1,450.000
2A	26.000	3.75%	27,300	3.02%	1,050.000
3A1	34.000	4.90%	30,600	3.39%	900.000
3A	25.000	3.60%	22,500	2.49%	900.000
4A1	146.000	21.04%	131,400	14.55%	900.000
4A	106.000	15.28%	68,900	7.63%	650.000
Irrigated Total	693.820	100.00%	902,965	100.00%	1,301.439

Dry:

1D1	31.560	5.65%	29,980	6.66%	949.936
1D	135.200	24.19%	128,440	28.53%	950.000
2D1	140.500	25.14%	126,450	28.09%	900.000
2D	28.000	5.01%	25,200	5.60%	900.000
3D1	4.660	0.83%	3,145	0.70%	674.892
3D	45.000	8.05%	29,250	6.50%	650.000
4D1	120.000	21.47%	78,000	17.33%	650.000
4D	54.000	9.66%	29,700	6.60%	550.000
Dry Total	558.920	100.00%	450,165	100.00%	805.419

Grass:

1G1	187.860	3.91%	143,835	5.09%	765.649
1G	245.620	5.11%	184,215	6.52%	750.000
2G1	130.000	2.71%	95,650	3.39%	735.769
2G	256.000	5.33%	179,200	6.34%	700.000
3G1	139.790	2.91%	83,175	2.94%	594.999
3G	480.500	10.00%	276,285	9.78%	574.994
4G1	1,341.810	27.93%	751,170	26.58%	559.818
4G	2,022.870	42.10%	1,112,070	39.36%	549.748
Grass Total	4,804.450	100.00%	2,825,600	100.00%	588.121

Irrigated Total	693.820	11.23%	902,965	21.44%	1,301.439
Dry Total	558.920	9.04%	450,165	10.69%	805.419
Grass Total	4,804.450	77.73%	2,825,600	67.08%	588.121
Waste	123.530	2.00%	33,730	0.80%	273.051
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,180.720	100.00%	4,212,460	100.00%	681.548

As Related to the County as a Whole

Irrigated Total	693.820	0.32%	902,965	0.33%	
Dry Total	558.920	0.60%	450,165	0.73%	
Grass Total	4,804.450	2.17%	2,825,600	3.11%	
Waste	123.530	1.02%	33,730	1.23%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,180.720	1.13%	4,212,460	0.99%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 47

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,623.830	19.31%	6,618,160	24.84%	1,826.288
1A	8,480.080	45.18%	14,935,110	56.05%	1,761.199
2A1	1,866.920	9.95%	1,946,680	7.31%	1,042.722
2A	218.000	1.16%	207,100	0.78%	950.000
3A1	246.000	1.31%	164,100	0.62%	667.073
3A	0.000	0.00%	0	0.00%	0.000
4A1	3,408.310	18.16%	2,210,110	8.29%	648.447
4A	924.890	4.93%	564,185	2.12%	610.002
Irrigated Total	18,768.030	100.00%	26,645,445	100.00%	1,419.725

Dry:

1D1	154.000	3.33%	195,525	6.35%	1,269.642
1D	213.830	4.62%	224,520	7.29%	1,049.992
2D1	856.090	18.49%	887,835	28.81%	1,037.081
2D	199.530	4.31%	139,670	4.53%	699.994
3D1	88.000	1.90%	52,800	1.71%	600.000
3D	93.260	2.01%	53,030	1.72%	568.625
4D1	2,495.040	53.88%	1,316,970	42.74%	527.835
4D	530.680	11.46%	211,075	6.85%	397.744
Dry Total	4,630.430	100.00%	3,081,425	100.00%	665.472

Grass:

1G1	80.500	0.42%	48,300	0.61%	600.000
1G	288.690	1.50%	164,525	2.08%	569.901
2G1	891.420	4.63%	409,860	5.18%	459.783
2G	450.000	2.34%	212,555	2.69%	472.344
3G1	35.000	0.18%	15,750	0.20%	450.000
3G	313.000	1.62%	140,850	1.78%	450.000
4G1	9,848.780	51.11%	4,242,275	53.61%	430.741
4G	7,361.220	38.20%	2,678,695	33.85%	363.892
Grass Total	19,268.610	100.00%	7,912,810	100.00%	410.658

Irrigated Total	18,768.030	43.57%	26,645,445	70.66%	1,419.725
Dry Total	4,630.430	10.75%	3,081,425	8.17%	665.472
Grass Total	19,268.610	44.73%	7,912,810	20.98%	410.658
Waste	411.610	0.96%	71,265	0.19%	173.137
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	43,078.680	100.00%	37,710,945	100.00%	875.396

As Related to the County as a Whole

Irrigated Total	18,768.030	8.58%	26,645,445	9.79%	
Dry Total	4,630.430	4.96%	3,081,425	4.98%	
Grass Total	19,268.610	8.72%	7,912,810	8.72%	
Waste	411.610	3.38%	71,265	2.61%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	43,078.680	7.90%	37,710,945	8.82%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 50

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	15.000	9.55%	12,000	18.39%	800.000
3G1	12.000	7.64%	4,500	6.90%	375.000
3G	130.000	82.80%	48,750	74.71%	375.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	157.000	100.00%	65,250	100.00%	415.605

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	157.000	100.00%	65,250	100.00%	415.605
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	157.000	100.00%	65,250	100.00%	415.605

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	157.000	0.07%	65,250	0.07%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	157.000	0.03%	65,250	0.02%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 71

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	39.420	***.***%			
Market Area Total	0.000	0.00%	0	0.00%	0.000

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	39.420	1.03%			
Market Area Total	0.000	0.00%	0	0.00%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 72

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	6.000	1.48%	4,200	1.84%	700.000
3G1	311.000	76.60%	166,480	72.85%	535.305
3G	89.000	21.92%	57,850	25.31%	650.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	406.000	100.00%	228,530	100.00%	562.881

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	406.000	74.71%	228,530	74.30%	562.881
Waste	137.470	25.29%	79,045	25.70%	574.998
Other	0.000	0.00%	0	0.00%	0.000
Exempt	61.110	11.24%			
Market Area Total	543.470	100.00%	307,575	100.00%	565.946

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	406.000	0.18%	228,530	0.25%	
Waste	137.470	1.13%	79,045	2.89%	
Other	0.000	0.00%	0	0.00%	
Exempt	61.110	1.60%			
Market Area Total	543.470	0.10%	307,575	0.07%	

2005 Agricultural Land Detail

County 10 - Buffalo

Market Area: 93

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	674.420	38.67%	994,780	43.84%	1,475.015
1A	507.850	29.12%	749,085	33.01%	1,475.012
2A1	102.000	5.85%	124,950	5.51%	1,225.000
2A	139.240	7.98%	167,085	7.36%	1,199.978
3A1	25.500	1.46%	21,675	0.96%	850.000
3A	144.000	8.26%	122,400	5.39%	850.000
4A1	39.000	2.24%	23,790	1.05%	610.000
4A	112.000	6.42%	65,520	2.89%	585.000
Irrigated Total	1,744.010	100.00%	2,269,285	100.00%	1,301.188

Dry:

1D1	75.000	13.10%	123,000	15.05%	1,640.000
1D	165.000	28.83%	513,000	62.76%	3,109.090
2D1	36.000	6.29%	25,200	3.08%	700.000
2D	133.000	23.24%	86,450	10.58%	650.000
3D1	27.870	4.87%	14,630	1.79%	524.937
3D	41.500	7.25%	19,715	2.41%	475.060
4D1	6.000	1.05%	2,400	0.29%	400.000
4D	88.000	15.37%	33,000	4.04%	375.000
Dry Total	572.370	100.00%	817,395	100.00%	1,428.088

Grass:

1G1	164.270	6.49%	102,670	9.26%	625.007
1G	167.490	6.61%	114,750	10.35%	685.115
2G1	50.750	2.00%	90,360	8.15%	1,780.492
2G	161.160	6.36%	61,240	5.52%	379.995
3G1	521.660	20.60%	195,880	17.67%	375.493
3G	459.630	18.15%	200,575	18.09%	436.383
4G1	138.240	5.46%	41,470	3.74%	299.985
4G	869.510	34.33%	301,645	27.21%	346.913
Grass Total	2,532.710	100.00%	1,108,590	100.00%	437.709

Irrigated Total	1,744.010	34.01%	2,269,285	53.21%	1,301.188
Dry Total	572.370	11.16%	817,395	19.17%	1,428.088
Grass Total	2,532.710	49.39%	1,108,590	25.99%	437.709
Waste	278.400	5.43%	69,605	1.63%	250.017
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	5,127.490	100.00%	4,264,875	100.00%	831.766

As Related to the County as a Whole

Irrigated Total	1,744.010	0.80%	2,269,285	0.83%	
Dry Total	572.370	0.61%	817,395	1.32%	
Grass Total	2,532.710	1.15%	1,108,590	1.22%	
Waste	278.400	2.29%	69,605	2.55%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	5,127.490	0.94%	4,264,875	1.00%	

2005 Agricultural Land Detail

County 10 - Buffalo

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	103.520	55,900	4,536.680	6,337,070	214,166.420	265,695,695
Dry	0.000	0	719.980	601,700	92,638.140	61,288,515
Grass	0.000	0	3,134.000	1,299,735	217,849.760	89,460,405
Waste	0.000	0	236.620	52,930	11,924.140	2,679,405
Other	0.000	0	0.000	0	174.770	44,175
Exempt	2.430	0	452.560	0	3,366.490	0
Total	103.520	55,900	8,627.280	8,291,435	536,753.230	419,168,195

AgLand	Total		Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
	Acres	Value					
Irrigated	218,806.620	272,088,665	218,806.620	40.11%	272,088,665	63.64%	1,243.512
Dry	93,358.120	61,890,215	93,358.120	17.11%	61,890,215	14.48%	662.933
Grass	220,983.760	90,760,140	220,983.760	40.51%	90,760,140	21.23%	410.709
Waste	12,160.760	2,732,335	12,160.760	2.23%	2,732,335	0.64%	224.684
Other	174.770	44,175	174.770	0.03%	44,175	0.01%	252.760
Exempt	3,821.480	0	3,821.480	0.70%	0	0.00%	0.000
Total	545,484.030	427,515,530	545,484.030	100.00%	427,515,530	100.00%	783.736

* Department of Property Assessment & Taxation Calculates

2005 County Abstract of Assessment for Real Property, Survey

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Staffing and Funding Information

Deputy(ies) on staff	1	Adopted Budget	477508
Appraiser(s) on staf	4	Requested Budget	501383
Other full-time employees	6	Appraisal	0
Other part-time employees	0	Education/Workshop	671
Shared employees	0	County Reappraisal Budget	0
		Other	0

Residential Appraisal Information

	Residential Urban	Residential Suburban	Residential Rural	Residential Ag
Data Collection by Whom	Staff	Staff	Staff	Staff
Valuation by Whom	Assessor	Assessor	Assessor	Assessor
Reappraisal Date	2004	2004	2004	2004
Pickup Work by Whom	Staff	Staff	Staff	Staff
Marshall Date	2004	2004	2004	2004
Depreciation Date	2004	2004	2004	2004
Market Date	2004	2004	2004	2004
# of Market Areas	23	7	13	26

Commercial, Industrial and Agricultural Appraisal Information

	Commercial	Industrial	Agricultural
Data Collection by Whom	Staff	Staff	Staff
Valuation by Whom	Assessor	Assessor	Assessor
Reappraisal Date	2004	2004	2004
Pickup Work by Whom	Staff	Staff	Staff
Marshall Date	2002	2002	2002
Depreciation Date	2003	2003	2003
Market Date	2003	2003	2003
Income Date	2003	1994	
# of Market Area	21	5	10
Record Maintenance			
Soil Survey Date			1999
Land Use Date			2002
Who Completed Land Use			
Last Inspected			

2005 County Abstract of Assessment for Real Property, Survey

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Computer and Automation Information

CAMA software used (if applicable)	TerraScan
Administration software used (if applicable)	N/A
GIS software used (if applicable)	N/A
Personal Property software	TerraScan

Annual Maintenance Information

	# of Permits	# of Information Statements	Other
Residential	649	0	48
Commercial	32	0	6
Industrial	1	0	0
Agricultural	59	0	40

Mapping Information

Cadastral Date	0665
Cadastral Book Maintenance	Reg of Deeds
CityZone	
Zoning Date	0103
Cities with Zoning:	ELM CREEK RAVENNA
	GIBBON RIVERDALE
	KEARNEY SHELTON
	MILLER
	PLEASANTON

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Contracted Services: Administrative Services

Name of Contractor/Vendor	Cost	Expiration Date of Contract
Other	14855	7/1/2005
TERRASCAN PROVIDES COMPUTER SOFTWARE SERVICES.		

Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Appraisal Services

Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
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2005 County Abstract of Assessment for Real Property, Survey

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Assessor Comments

Buffalo County adopted zoning and it became effective on January 1, 2003. For 2003, agland property owners in the AGR zoned area were encouraged to complete Special Valuation Applications (Form 456). Comparable sales were used to calibrate the tables for these market areas. However, the Zoning Administrator, Zoning Board, and the County Board of Supervisors allowed them the same activities in the AG area as the AGR area. Sales for non-ag use became apparent in the entire south half of the county.

Last year, after June 30, taxpayers began requesting that we reconize any differences between uninfluenced agland values and "highest & best" value. Buffalo County developed files with sales to support influences outside of the AGR area. Because there have always been different agland prices for the SAME LVG types, depending upon county location, there are different uninfluenced agland values. Taxpayers, realtors and appraisers are quick to point out that there are more hail storms in certain parts of the county; more rain in certain parts; there is alkaline in certain areas; wives like to live on major highways or closer to Kearney; some schools are better; an so forth. These subject factors are real, but hard to measure. We have always tried to strictly calibrate agland values to agland sales. This is called using the comparable sales approach which is probably the only valid approach. There is no way that the uninfluenced agland values should be the same for all of Buffalo County, let alone the same for the entire state.

All pickup of new construction was completed the no later than January 7, 2005. No reappraisal was done after December 15, 2004. All changes were entered and the areas designated for reappraisal in the Five Year Plan for completion in 2005 was began in March 2005. None of these changes can be entered into the TerraScan CAM software until after any possible changes by TERC and after historic files are updated and 2005 Property Record Card inserts are printed.

The residential, commercial, industrial, agland and mobile home tables were calibrated using comparable sales for 2005.

Mass appraisal is very, similar to fee appraisal. The sales used to calibrate the 2005 tables were from July 1, 2002 for residential. Mobile home sales since July 1, 2004 were utilized. Commercial and agland sales were used from July 1, 2002 through June 30, 2004. As in fee appraisal of single properties, adjustments are made. There is an "economic" or locational factor that is calibrated each year for each location from sales in that market area. A county-wide adjustment factor, ususally under 5%, is applied to all of Marshall and Swift tables. Site improvement tables are calibrated using actual costs from local contractors, vendors and suppliers. Input is accepted from Farm Credit and the Kearney Building and Zoning department.

Whenever possible, commercial property is also valued using the Income Approach. We have access each year to the occupancy tax paid by local motels. We survey apartment rents, vacancies, and expenses from local mult-family owners.

2005 County Abstract of Assessment for Real Property, Survey

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There will be several items apparent when the statistics are reviewed. First, a large number of our sales are for houses that sold in 2004, but had not been started on January 1, 2004. At the time of sale, the value was \$20,000, for example with land only, with a Sales Price of \$200,000. But on the 2005 Sales Roster might indicate a value of \$195,000, the assessed value with the completed new house. This does not indicate sales chasing, only normal assessment practices.

Second, a similar problem is houses that were sold late in 2004, but still only partially completed on January 1, 2005. Our 2005 assessed value still is low but will be reflected correctly on the 2006 roster. The normal practice, especially with condo sales, is to sell the unit and then begin construction. This produces misleading information. Much of our growth is also involved in the property that sells.

BUFFALO COUNTY FIVE YEAR PLAN

January 1, 2004 through December 31, 2008

AGLAND APPRAISAL BY TOWNSHIP

On-site review of land and buildings

TWSP	LAST REVIEW	2004	2005	2006	2007	2008	2009
2	1998	X				X	
6	1998	X				X	
8	1998		X				X
10	1999		X				X
14	1999			X			
16	2002			X			
20	2002			X			
22	1999		X				X
24	1999		X				X
26	1999		X				X
28	1999	X				X	
30	1999	X				X	
32	2000			X			
34	2001			X			
36	2002				X		
38	2001				X		
44	2001				X		
46	2000	X				X	
50	2001				X		
52	2001				X		
56	2003						X
58	2003						X
62	2003					X	
66	2002				X		
70	2002				X		
72	2002					X	
TOTAL		5	5	5	7	7	7

NOTE: Year One (2004) will be done. Following years subject to change based upon need for sales review, TERC show cause hearings, CBE protests and budgets.

BUFFALO COUNTY FIVE YEAR PLAN

January 1, 2004 through December 31, 2008

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Acreages by Township

On-site review of land and buildings

TWSP	LAST REVIEW	2004	2005	2006	2007	2008	2009
2	1995	X				X	
6	1995	X				X	
8	1995		X				
10	1995		X				
14	2002			X			
16	2002			X			
20	2002			X			
22	1999		X				
24	1999		X				
26	1999		X				
28	1999	X				X	
30	1999	X				X	
32	2000			X			
34	2001			X			
36	2002				X		
38	2001				X		
44	2001				X		
46	2000	X				X	
50	2001				X		
52	2001				X		
56	2003						X
58	2003						X
62	1995	X				X	
66	2002				X		
70	2002				X		
72	2002					X	
TOTAL		6	5	5	7	7	7

NOTE: Buffalo County will attempt to review acreages at the same time as agland. This is more efficient.
All plans beyond 2004 subject to change due to budget and new priorities from protests, show cause hearings, and sales reviews.

BUFFALO COUNTY FIVE YEAR PLAN

January 1, 2004 through December 31, 2008

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COMMERCIAL APPRAISAL PLAN

REVIEW BY OCCUPANCY CODE:

	Review
Last	Date
Car Dealerships	2002
Motels	2003
Vet Clinics	2002
Truck Stops	2001
Assisted Living Homes	2001
Convenience Stores	2003
Banks	2002
Farm Equip Dealers	2002
Retail in Downtown Kry	2002
Service Garages	2003

PLANNED REVIEW

		2004	2005	2006	2007	2008
Dairies	2002	X				
Hockey Arena	2003	X				
Storage Buildings	2000	X				X
Lumber Yards	2000	X				X
Large Retail Stores	2003	X				X
Nbhd Strip Malls	2003		X			
Used Car Dealers	1995		X			
Convenience Stores	2003				X	
Bars & Taverns	2002			X		
Restaurants	2000			X		
Fast Food	2000			X		
Towers					X	
Apartment Houses	1999				X	
Multi Family	2000				X	
Medical Clinics	2000					X
Private Golf Courses	?		X			
Grocery Stores	2000			X		
Mobile Home Courts	1999					X
Hospitals	2003					X

PLANNED REVIEW BY TOWNS

	Review					
Last	Date	2004	2005	2006	2007	2008
Ravenna	2003				X	
Pleasanton	2003				X	
Elm Creek	2002			X		
Amherst	2002			X		
Miller	1995	X				
Shelton	2003				X	

Odessa	2001			X
Gibbon	1998	X		
Riverdale	1997	X		
Rural	2002		X	

COMMERCIAL FIVE YEAR PLAN CONTINUED

PLANNED KEARNEY BY NEIGHBORHOODS

NBHD	Last Review Date	2004	2005	2006	2007	2008
SE Kry	S of UPRR	2003				X
SW Kry	S of UPRR	2003				X
E of Downtown		2002			X	
W of Downtown		2001		X		
NW Kry	N of 26th St	2001		X		
NE Kry	N of 26th St	2001		X		
Downtown Area		2002			X	
W of 2nd Ave/N of 39th		2003			X	
56th St not on 2nd Ave		2003		X		

Second Avenue

S of I-80	2003	X			X	
I-80 to 11th St	2001	X			X	
11th St to 19th St	2000	X			X	
19th to 25th St	2002		X			X
25th St to 31st St	2001		X			X
31st St to 39th St	2001		X			X
39th St to 56th St	2001		X			X
N of 56th St	2002		X			X

Highway 30

W of 2nd Ave	2001			X		
E of 2nd Ave in Kry	2002					X
E of Kry to Airport	2002					X
E of Airport to Hall Cnty	1999			X		
W of Kry to Dawson Cty	1999			X		

NOTE: There is an overlap between review by occupancy code and by market area. Some parcels may be reviewed twice in the plan.

Land in all commercial is reviewed each year.

BUFFALO COUNTY FIVE YEAR PLAN

January 1, 2004 through December 31, 2008

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RESIDENTIAL RURAL SUBDIVISIONS

TWSP/ NBHD	Last Review	2004	2005	2006	2007	2008
2/9900	1998	X				X
8/8301	2002					X
10/8301	2002					X
24/1331	2002					X
24/1333	2002					X
26/1334	1998	X				X
32/7600	2001		X			
34/6600	2002			X		
38/1321	2003			X		
38/3100	2001			X		
38/3102	2002			X		
38/3103	2001			X		
38/3810	2002			X		
50/5700	2002				X	
50/5800	2003				X	
52/5000	2000				X	
52/5150	2001				X	
66/1944	2002				X	
70/7500	2001				X	
72/1910	2002				X	
72/1911	2002				X	
72/6801	2002					X

RURAL SUBDIVISIONS - CONTINUED:

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Last Review	2004	2005	2006	2007	2008
Riverdale Township (56) Subdivisions					
1309				X	
1310				X	
1311				X	
1312				X	
1313				X	
1314				X	
1315				X	
1316				X	
1320				X	
1321				X	
1330				X	
1332				X	

1335					X	
1341					X	
3702						X
3703						X
3704						X
3706						X
3801						X
3803						X
3804						X
3805						X
3806						X
3810						X

	Last Review	2004	2005	2006	2007	2008
Collins Township (58) Subdivisions						
1140			X			
1142			X			
1144			X			
1161			X			
1169			X			

Collins Township Subdivisions Continued
Page Seven

1230			X	
1231			X	
1232			X	
1235			X	
1236			X	
1240			X	
1242			X	
1248			X	
1249			X	
1250			X	
1251			X	
1252			X	
1253			X	
1254			X	
1255			X	
1256			X	
1260			X	
1261			X	
1262			X	
1265			X	
1270			X	

	Last Review	2004	2005	2006	2007	2008
Center Township (62) Subdivisions						
1344					X	
1581					X	
1601					X	
1602					X	
1603					X	
1604					X	
1605					X	
1606					X	
1607					X	
1608					X	
1609					X	
1700					X	
1912					X	
1914					X	

BUFFALO COUNTY FIVE YEAR PLAN

January 1, 2004 through December 31, 2008

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KEARNEY RESIDENTIAL

On-site review of land and buildings

	LAST REVIEW	2004	2005	2006	2007	2008	2009
City Lands - 1988 up ID 600139000- 600157000		X					

NBHD	LAST REVIEW						
1001	1998	X					
1002	2002			X			
1003	2001			X			
1004	2000	X					
1010	1998		X				
1011	1998		X				
1012	1998		X				
1014	1998		X				
1015	2001		X				
1016	1998		X				
1017	1999		X				
1019	2002		X				
1020	1998		X				
1021	1998		X				
1022	2003					X	
1023	1998		X				
1024	1998		X				
1026	1998		X				
1027	1999		X				
1034		X					X
1035	2001					X	
1037	2000			X			
1038	2001			X			
1039	1998			X			
1040	1988			X			
1041	1998			X			
1042	1994		X				
1043	2000			X			
1044	2000			X			
1045	2000			X			
1046	1999	X					
1047	2002				X		
1048	1988	X					
1049	2000		X				
1050	1988	X					
1054	2002					X	

1055	2003					X	
1056	2002				X		
1057	2002				X		
1058	2002				X		
1059	2003				X		
1060	2001			X			
1061	2001			X			
1062	2003					X	
1063	2003					X	
1064	1998						X
1065	1988	X					
1066	1988	X					
1067	1998						X
1068	2003						X
1070	1998						X
1071	1988	X					
1073	2004	X					X
1074	2001				X		
1075	2003					X	
1076	2001					X	
1077	2003					X	
1078	1988	X					
1079	2002					X	
1080	1998					X	
1081	1999					X	
1082	2002					X	
1083	2002					X	
1084	2002					X	
1085	2001					X	
1086	2000				X		
1087	2004					X	
1089	2001				X		
1090	1998				X		
1091	2003				X		
1093	1998				X		
1094	2004					X	
1095	2003					X	
1096	1989		X				
1097	1989		X				
1098	1998			X			
1099	1988		X				
1100	2003						X
1101	2003						X
1109	2002					X	
1110	2004						X
1111	2003					X	
1112	2003					X	
1114	1998			X			
1117	2004	X					
1118	1995		X				

1119	2004					X
1120	2003					X
1121	1999					X
1122	1999					X
1123	1998		X			
1124	1998	X				
1126	2000				X	
1127	2000				X	
1128	1998				X	
1129	2004					X
1130	1998				X	
1131	1998				X	
1132	2004	X				
1133	1998		X			
1134	1990		X			
1135	1990		X			
1136	2001				X	
1137	2004	X				
1139	2004	X				
1150	2000			X		
1193	1988	X				
1194	1988	X				
1195	2003				X	
1196	1998		X			
1401	1998		X			
1403	1998		X			
1405	2003				X	
1406	2003					X
1407	2002					X
1408	2003					X
1551	2000			X		
1577	2004	X				
1578	2003					X
1579	2003					X
1580	2003					X
1583	2003					X
1726	2004					X
1730	1988		X			
1820	2002					X

NOTE: ALL vacant residential land within Kearney city limits is reviewed for development, streets, utilities, etc. each year.

INTERNAL WORKSHEET FOR BALANCE OF 2004

Subdivision	Parcel Numbers	Field Appraiser
City Lands	60013900-601157000	JDB
A & L Sub (NBD 1071)	601215000-601228000	JDB
Anderson Acres (NBD1124)	601229000-601244000	JDB
Blair's Sub	601677000-601683000	JEAN
Centerville	601805000-601823000	JEAN
Centerville Annex	601824000-601828000	JEAN
Chidester's Sub	601835000-601847000	JEAN
Edgeworth Sub	602141000-602150000	JEAN
Elmer's Place	602166000-602178000	JEAN
Harrington & Pommer	60254600-602556005	JEAN
Keens Park (NBD 1065)	603585000-603668000	JEAN
Mannix PI (NBD 1078)	603764000-603766000	JEAN
Steadwell Sub(NBD 1078)	605891000-605896000	JEAN
P&H (NBD 1004 only)		JEAN
E Pt of Wilson's Sub (NBD 1048 only)	606417600-606497000	JEAN

State of Nebraska
Department of Property Assessment and Taxation

**2004 Progress Report for
Buffalo County**

Introduction

State law establishes the framework within which the assessor must operate. A real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is completed. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establish taxpayer confidence in local government, and enable the local government to serve its citizens more effectively.

Plan of Assessment

Pursuant to Neb. Rev. Stat. Section 77-1311(8), (R. S. Supp., 2003), the assessor shall submit a Plan of Assessment to the county board of equalization and the Department of Property Assessment and Taxation, hereinafter referred to as the Department, on or before September 1, 2001, and every five years thereafter. The assessor shall update the plan each year between the adoptions of each five-year plan. The plan and any update shall examine the level, quality, and uniformity of assessment in the county and may be derived from the Progress Report developed by the Department and presented to the assessor on or before July 31 each year.

Purpose of the Department's 2004 Progress Report

The Department's Progress Report shall be based on reports and statistics developed by class and subclass of real property. The intent of the Progress Report is to provide a review of the assessor's actions for residential, commercial and agricultural property classes, and how these actions affect the overall level, quality, and uniformity of assessment of the three classes and the various subclasses.

For 2004, the Progress Report will contain two elements offering assistance in the measurement of assessment practices. The first element to be developed is a section on Standards; this portion of the report will consist of a set of minimum acceptable standards against which the assessment practices of a county will be measured. The second element will consist of topic(s) that have been chosen as data gathering subjects this year, which will be used to develop standards for measurement in future years.

The Progress Report offers guidance to the assessor in the preparation and update of their 2004 Five-Year Plan. In addition, the Progress Report will offer suggestions to the assessor to assist in the planning of cyclical inspection, review and appraisal processes. Using the 2003 Five-Year Plan and statistical analysis as a guide, the Progress Report may be used by the assessor to

extend the assessor's plan over its five year projection to indicate classes and subclasses that are in need of attention or have been omitted from the previous planning process and make recommendations accordingly.

Standards

I. Sales Review Standards

The Sales Review Standards were prepared to outline the minimum acceptable effort of sale review. The purpose of sale review is to make a qualification determination about the usability of each sale for measurement purposes. More intensive review procedures for use in the assessment and appraisal process are encouraged, but not required in this standard. This process should also be systematically extended to all classes to support the qualification decision that the assessor must make for each sale. This process must be verifiable by written documentation supplied by the assessor.

There are four standards for the sales review standard:

Standard One (1): All sales shall be deemed to be arm's length transactions unless through the verification process the sale is found to be a non-arm's length transaction. (77.1327(2))

Standard Two (2): All sales involving personal property (tangible and/or intangible) and outliers (those exhibiting a fifty-percent point deviation from the top end of the acceptable range for residential and commercial properties, and those exhibiting a forty-percent point deviation from the top end of the acceptable range for agricultural unimproved) must be verified with a primary party to the sale or knowledgeable third party. The verification may be accomplished by telephone, in person, or questionnaire.

Standard Three (3): Regardless of what interview (or verification) method is used, there shall be an established or uniform set of questions used for each interview and the responses must be recorded in written form and maintained in a readily accessible manner.

Standard Four (4): Only adjustments for personal property and intangible personal property (goodwill, going-concern value, etc.) that are verified with one of the primary parties to the sale or a knowledgeable third party should be made by the assessor, with the following consideration, "If the stated value of personal property is more than 5 percent of the total sale price for residential property or more than 25 percent for commercial property, the sale should be excluded unless the sales sample is small and there is strong evidence to support the value estimate of the personal property." [The International Association of Assessing Officers, Standard on Ratio Studies, 1999.] IAAO does not address personal property adjustments in the agricultural class; therefore it is the opinion of the Department that adjustments to agricultural land sales shall be considered in the same manner as the commercial class of property.

Findings of Sales Review Standards

Standard One (1) – The assessor agrees with the underlying philosophy of standard one – that is, all sales are considered arm's-length until proven otherwise by verified information.

Standard Two (2) – Buffalo County verifies all outlier sales and any sales that are questionable to aid in the qualification of arm's-length transactions. There are numerous residential sales; on-site reviews will be the primary focus for those sales with a sales ratio of less than ninety percent or greater than one-hundred and ten percent. With particular emphasis on the sales of older homes, there may be discovery of remodeling in which no building permit was obtained. Not obtaining building permits for remodeling appears to be a common practice in Buffalo County. These discoveries will raise flags as to the need for review in various neighborhoods.

Standard Three (3) – For the agricultural and commercial sales a standard questionnaire will be sent out, or some commercial verification may be done by phone or interview, and all documentation is placed on the physical property record card or within the property record file. Including information gathered from the on-site reviews of the residential properties.

Standard Four (4) – The assessor agrees with the concept of standard four, but at present, no county has developed a percentage amount of personal property that could make the sale unusable.

Conclusion

Buffalo County is in substantial compliance with the Sales Review Standards. Even though a uniform set of questions is not used for the residential sales verification, all information gathered during the on-site review will be documented on the physical property record card in a readily accessible manner.

II. Property Record Keeping Standards

Pursuant to REG-10-001.10 property record file shall mean a file that contains the property record card, worksheets, supplemental data, and transfer information. All portions of the property record file shall be interrelated through codes and references, which shall be recorded on the property record card. This may be in the form of an electronic file that can be printed on demand. The Department does not recommend a particular style for a property record file. REG-10-004 requires that every assessor shall prepare and maintain a property record file which shall include a property record card, for each parcel of real property including improvements on leased land and exempt properties, in the county.

Therefore, for the property record keeping review there are three standards:

Standard One (1): Each property record card shall contain an area for the name and address of the current owner. There shall also be an area for the documentation of ownership changes and the noting of splits or additions to the original parcel during the past five years. 10-004.01A (3), 10-004.01A (2), and 10-004.01A (11). For the ability to locate a parcel of real property it shall be required that the legal description, situs of the property, and cadastral map or GIS reference number be a part of the record card. 10-004.01A (1), 10-004.01A (4), and 10-004.01A (5). The current property classification code shall be a part of the record card. 10-004.01A (6). The record card shall show tax district information as determined by the county 10-004.01A (7). Current year and one or more prior years history of the final assessed value of land and improvements. 10-004.01A (8).

Standard Two (2): The property record file shall contain a picture of the major improvement on the improved parcels. 10-004.01B (1). A sketch of the improvement or main structures if applicable. 10-004.01B (2). A ground plan sketch or aerial photograph if there are multiple improvements in addition to the main structures if applicable. 10-004.01B (3). School district codes as prescribed by the Department of Property Assessment and Taxation. 10-004.01B (4). Four or more prior year's history of the final assessed value of land and improvements. Also a complete history of each incremental adjustment or change made within an assessment year to the assessed value of the parcel recorded in the file, including the nature of the change and an indication of assessment body or official ordering the change. 10-004.01B (5). Other codes created by the assessor that are relevant to the specific parcel, such as coded expressions for the legal description, account numbers or other identifiers. 10-004.01B (6). All information or reference to all records or working papers relevant to the valuation of the property. Examples are, but not limited to; the relevant cost tables, depreciation tables, land valuation tables, income analysis, and sales comparison analysis.

Standard Three (3): The three approaches to value are cost, income and sales comparison. The Cost Approach is the approach to value which is based upon the principle of substitution that the informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. (50-001.13). The Income Approach shall mean the approach to value which converts anticipated benefits to be derived from the ownership of property into a value estimate (50-001.15). The Sales Comparison Approach shall mean a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised. (50-001.16). The Assessor shall make the final estimation of value, depending on one or more approaches to value, on each parcel of real property. The property record file shall contain a correlation section that summarizes the results of each approach to value that has been completed for the parcel. Also there shall be a narrative statement that provides an explanation of the correlation process and the final estimate of value. 10.004.01B (7). This final value estimate shall be consistent with the value reported on the property record card and notice of valuation change.

Findings of Property Record Keeping Standards

Standard One (1) – Buffalo County will meet all the requirements of Standard One. Including the latest changes within REG.10-004.01A(3) requiring documentation of ownership changes and the noting of splits or additions to the original parcel during the past five years, and REG.10-004.01A(8) requiring the current year and one or more prior years history of the final assessed value of land and improvements.

Standard Two (2) – All elements within Standard Two have been met with the exception of there is not a particular reference to the cost index, depreciation schedule, or land tables used to value the property, as these are part of the CAMA program. Other spreadsheets used to establish sales comparisons or income analyses should also be referenced within the file.

Standard Three (3) – Some commercial properties have been valued by the income approach, but as a whole the County utilizes the cost approach minus physical and (when appropriate) functional and economic depreciation. There is no correlation section that mentions the approach used, other than the electronic printout that states “cost approach.” Likewise, there is no reconciliation of value statement contained within the record file.

Conclusion

Buffalo County is in substantial compliance with the Property Record Keeping Standards other than the lack of reference to the cost index, depreciation schedules, and the land tables, as well as a correlation statement that reconciles the final assessed value.

III. Five Year Plan of Assessment Standards

There are several key elements that must be present for the Five-Year Plan to accomplish its intended purpose. When the Department reviews the county’s present plan, they will direct their suggestions toward whether the plan utilizes the statistical sections of the most current and prior Reports and Opinions to suggest priority actions to the assessor.

Since one of the most basic purposes of the Five-Year Plan is to assure that over a five year time frame that each parcel of real property in the county has been inspected, it is imperative that the plan describe a systematic and repeatable process that will take place in a five year or shorter cycle.

All classes or subclasses or parts of classes or subclasses should be covered in the plan.

For the purpose of this report, the definitions of the following terms found in REG-50-001 are applicable. Appraisal, reappraisal and mass appraisal, (paragraph 001.02), appraisal process, (paragraph 001.03), appraisal update, (paragraph 001.05), appraisal maintenance or pick-up work, (paragraph 001.06), appraisal or assessed value adjustment, (paragraph 001.22) and other terms defined or used in the Assessment Process Regulations as necessary.

The details of each assessment process should be described within a written procedures manual. An example that should be contained in a county procedures manual is the Steps in a Revaluation that was drawn from the textbook, Mass Appraisal of Real Property, International Association of Assessing Officers, 1999.

Steps in a Revaluation

1. Performance Analysis – ratio study
2. Revaluation Decision
3. Analysis of Available resources
 - Staff
 - Data processing support
 - Existing system and procedures
 - Budget
4. Planning and organization
 - Objectives
 - Work plans and assignment of responsibilities
5. System acquisition or development
 - Forms, manuals, and valuation schedules
 - Software
6. Pilot Study
7. Data collection
 - Property characteristics data
 - Sales, income/expense, and cost data
8. Valuation
 - Initial Values
 - Testing, refinement, and final values
9. Value Defense
 - Informal hearing
 - Appeal boards
10. Final ratio study

For the five-year plan of assessment there are six standards:

Standard One (1): The plan should be formatted by year for the five years it entails and address each property class/subclass for that year.

Standard Two (2): The plan should address level of value and quality of assessment.

Standard Three (3): Budgeting, staffing, and training issues should be discussed.

Standard Four (4): There should be a time line for accomplishing goals.

Standard Five (5): Although historical information may be useful it should be kept to a minimum and not be redundant of information that may already be included in the abstract or survey; the focus should be on current and future goals.

Standard Six (6): The plan should contain detailed information on what will be required for physical inspections; anticipated number of parcels that will be done, is it done off-site, on-site, does it include interior inspections, who will do it and are they qualified, and what characteristics are they looking for. Include language in the plan as to what is actually meant by reappraisal, update, review and so forth so it is clearly understood what is going to be done. The plan should indicate which portion of the county will be reappraised, i.e. one-fourth of the county every year, and be uniquely identified, for example by neighborhoods, assessor location, market area or, townships.

Findings of Five Year Plan of Assessment

Standard One (1) – The five-year plan for Buffalo County is an approximate twenty-seven page document that is very detailed, it is formatted by year and further categorized by class residential, commercial and agricultural and then various subclasses within each.

Standard Two (2) – The level of value and quality of assessment are addressed as stated within the plan. “This Plan of Assessment is intended to provide uniformity and quality assessment. It shall be modified as required to maintain a PRD between .98 and 1.03 with a COD under .15 for residential and commercial. The locational factor for each market area shall be adjusted each year to maintain an assessment to sales ratio median for residential and commercial between .94 and 1.00. Agricultural property shall be reviewed and land values adjusted to maintain a PRD between .98 and 1.03 with a COD under .20 and a median assessment to sales ratio between .74 and .80.”

Standard Three (3) – Budgeting issues are not addressed but the assessor has stated that funds have been maintained to meet appraisal needs. Staffing has been addressed within the plan, an estimate of how much appraisal staff will be needed for specific tasks has been done and all office personal have been assigned specific goals.

Standard Four (4) – The time line set out in the County plan is excellent. However, the plan needs to be updated to include the most current information. The more detailed portion of the plan discussing specific job assignments and the various subclasses to be done ends with the tentative plan of appraisal for June 1, 2001 through March 1, 2002.

Standard Five (5) – The plan includes a very minimal amount of historical information for the years 1999 and 2000.

Standard Six (6) – Most all of the requirements within Standard Six have been met with the exclusion of language, or a glossary, within the plan as to what is actually meant by reappraisal, update, review and so forth so it is clearly understood what is going to be done. It is worth mentioning here that within the Buffalo County Policy & Procedures Manual many terms are defined.

Conclusion

Buffalo County has an exceptional Five Year Plan of Assessment, meeting or exceeding all requirements within the standard. Including language within the plan identifying what is actually meant by such terms as reappraisal, update, review, on-site, off-site reviews and so forth would be a real enhancement to the plan.

It is recommended that the assessor bring the portion of the plan up-to-date that specifically discusses job assignments and the various subclasses to be done to June 1, 2004 through March 1, 2005.

Informational Data

I. Data Collection/Physical Characteristics (As it pertains to the appraisal process as outlined within the five-year plan of assessment.)

The assessor should be able to describe their processes to collect and maintain the physical characteristics of all parcels of real property for classification, valuation, and other purposes for both land and improvements. The characteristics gathered should be based on an analysis by the assessor of the characteristics that most affect the market. These characteristics are not necessarily limited to the physical measurements of the structures.

Conclusion

The review process is collecting data on the quality, condition, style, age, and materials used, taking digital photos and checking the measurements of the improvements. From the current property record card will do an inventory check of those components already listed to review for changes in the structures, additions or deletions. Interior inspections are becoming more difficult to do and more often will have to resort to trying to make contact by phone.

In the agricultural class will be reviewing land for any change in use and doing market analysis within the various market areas of the county.

II. Assessment Procedures Manual

Although it is not specified in regulations, it is deemed to be good assessment practice to prepare a manual that specifies office and assessment procedures. This manual should contain detailed explanations of each step in the assessment processes. The procedures described must then be followed and the taxpayers may thus be assured that the county has uniform and proportionate processes used in the valuation of their property.

If the county has developed a procedures manual, is the detail sufficient to permit a reader of the manual to easily understand the assessment process in place in the county.

Are terms like appraisal, listing, verification and review defined sufficiently and used precisely enough to adequately describe the assessment processes of the county to any reader or user of the assessment procedures manual.

Conclusion

The Buffalo County Policy & Procedures Manual (last revision: August 15, 2001) is a very good document. It gives office procedures and expectations, lists terms for clarification and discusses various appraisal functions and other work associated with the office. Some, but not all, items covered within the policy are; sales verification, revaluation and reviews, field appraisal, vacant land valuation, property record cards, valuation changes, real property protests and so on. Each employee is given a copy of the manual and must sign and date an acknowledgment of receipt.

2005 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Buffalo County

Pursuant to Neb. Rev. Stat. Section 77-5027 (R.S. Supp. 2004), my opinions are stated as a conclusion of the knowledge of all factors known to me based upon the assessment practices and statistical analysis for this county. While I rely primarily on the median ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the Reports and Opinions. While I rely primarily on the performance standards issued by the IAAO for the quality of assessment, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Buffalo County is 78% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Buffalo County is in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

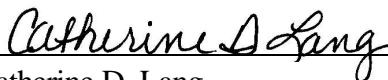
It is my opinion that the level of value of the special valuation of the class of agricultural land in Buffalo County is 78% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Buffalo County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Buffalo County is 78% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Buffalo County is in compliance with generally accepted mass appraisal practices.

Dated this 11th day of April, 2005.




Catherine D. Lang
Property Tax Administrator

SPECIAL VALUE SECTION

CORRELATION for

Buffalo County

I. Agricultural Land Value Correlation

In Buffalo County there are 60 qualified unimproved agricultural sales that are valued as having non-influenced values. All three measures of central tendency are within the acceptable range and appear support each other. The coefficient of dispersion is within the acceptable range and the price related differential rounds to within the acceptable range, suggesting that assessment is uniform and proportionate. These measures, along with the assessment practices of Buffalo County, appear to indicate that the county has achieved an acceptable level of value and that the quality of assessment has been met.

SPECIAL VALUE SECTION CORRELATION for Buffalo County

II. Special Value Correlation

Only a portion of Buffalo County is affected by special valuation. For assessment valuation purposes, the special value has been developed using similar uninfluenced agricultural sales that have occurred in the surrounding areas of the county, and is valued the same as other agricultural property in the county.

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	60	MEDIAN:	78	COV:	14.63	95% Median C.I.:	76.55 to 79.46	(!: Derived)
(AgLand) TOTAL Sales Price:	8,765,734	WGT. MEAN:	75	STD:	11.33	95% Wgt. Mean C.I.:	69.89 to 79.93	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,841,544	MEAN:	77	AVG.ABS.DEV:	7.49	95% Mean C.I.:	74.57 to 80.31	
(AgLand) TOTAL Assessed Value:	6,623,545							
AVG. Adj. Sales Price:	147,359	COD:	9.58	MAX Sales Ratio:	105.92			
AVG. Assessed Value:	110,392	PRD:	103.37	MIN Sales Ratio:	42.20			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/01 TO 09/30/01	2	68.82	68.82	63.06	13.60	109.12	59.46	78.17	N/A		114,470	72,187
10/01/01 TO 12/31/01	7	78.80	78.09	75.63	10.00	103.25	59.46	88.71	59.46 to 88.71		170,660	129,072
01/01/02 TO 03/31/02	14	76.90	74.90	74.92	5.71	99.97	45.97	82.51	72.70 to 79.46		138,213	103,553
04/01/02 TO 06/30/02	5	79.07	82.75	88.77	4.89	93.22	78.74	97.18	N/A		127,166	112,885
07/01/02 TO 09/30/02	3	86.33	89.95	94.37	10.94	95.31	77.59	105.92	N/A		88,366	83,391
10/01/02 TO 12/31/02	4	68.06	71.85	69.79	9.84	102.95	64.79	86.50	N/A		140,125	97,797
01/01/03 TO 03/31/03	6	78.91	78.63	74.60	10.21	105.41	57.61	96.48	57.61 to 96.48		127,490	95,106
04/01/03 TO 06/30/03	4	79.32	76.51	78.16	5.38	97.89	65.69	81.72	N/A		185,918	145,317
07/01/03 TO 09/30/03	2	80.87	80.87	80.92	6.76	99.94	75.41	86.33	N/A		37,150	30,062
10/01/03 TO 12/31/03	3	68.94	70.08	69.40	8.77	100.98	61.58	79.72	N/A		270,550	187,753
01/01/04 TO 03/31/04	7	78.70	83.61	83.73	8.24	99.86	75.32	102.62	75.32 to 102.62		134,997	113,035
04/01/04 TO 06/30/04	3	72.61	69.12	51.84	23.12	133.33	42.20	92.56	N/A		227,333	117,858
____Study Years____												
07/01/01 TO 06/30/02	28	77.82	76.67	76.66	7.53	100.01	45.97	97.18	75.77 to 79.07		142,656	109,359
07/01/02 TO 06/30/03	17	78.79	78.53	76.83	10.78	102.22	57.61	105.92	65.69 to 86.33		137,307	105,486
07/01/03 TO 06/30/04	15	77.84	77.64	70.36	11.97	110.34	42.20	102.62	72.61 to 86.33		167,528	117,880
____Calendar Yrs____												
01/01/02 TO 12/31/02	26	77.53	77.68	78.19	8.27	99.35	45.97	105.92	75.77 to 79.46		130,631	102,136
01/01/03 TO 12/31/03	15	78.79	76.65	74.14	8.83	103.39	57.61	96.48	68.94 to 81.72		159,638	118,353
____ALL____												
	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46		147,359	110,392

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

Type: Qualified

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
3197	3	80.34	74.76	66.37	11.92	112.64	57.61	86.33	N/A		137,816	91,470
3199	3	75.77	71.31	67.62	6.61	105.47	61.58	76.60	N/A		158,458	107,141
3201	5	79.85	78.54	78.19	9.03	100.44	59.46	88.71	N/A		149,265	116,713
3203	3	70.60	77.59	79.13	14.54	98.06	65.69	96.48	N/A		86,750	68,643
3207	1	86.50	86.50	86.50			86.50	86.50	N/A		110,000	95,150
3317	2	73.26	73.26	66.41	18.84	110.32	59.46	87.07	N/A		232,000	154,067
3319	2	76.58	76.58	76.61	1.64	99.97	75.32	77.84	N/A		131,916	101,055
3321	5	76.06	72.56	77.70	17.15	93.39	45.97	97.18	N/A		191,960	149,153
3323	3	77.46	76.69	76.64	3.05	100.06	72.77	79.84	N/A		112,466	86,200
3325	3	78.70	82.38	85.18	7.46	96.71	75.41	93.03	N/A		142,000	120,958
3327	3	77.59	85.89	89.49	10.81	95.97	77.45	102.62	N/A		68,366	61,183
3425	2	78.13	78.13	78.01	2.03	100.16	76.55	79.72	N/A		244,326	190,602
3427	1	71.23	71.23	71.23			71.23	71.23	N/A		340,000	242,175
3429	2	59.75	59.75	45.87	29.36	130.27	42.20	77.29	N/A		287,500	131,865
3431	3	78.79	79.75	79.01	1.74	100.94	78.17	82.29	N/A		145,033	114,591
3541	7	79.07	77.90	78.85	3.82	98.80	72.61	82.51	72.61 to 82.51		118,910	93,757
3543	3	78.06	76.94	74.16	6.35	103.74	68.94	83.81	N/A		169,981	126,060
3545	3	86.33	85.92	87.75	15.60	97.92	65.52	105.92	N/A		110,166	96,666
3549	3	78.80	77.76	77.74	2.13	100.02	74.73	79.76	N/A		134,813	104,810
3551	3	78.74	81.81	80.39	7.81	101.76	74.12	92.56	N/A		88,000	70,745
ALL	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46		147,359	110,392

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Adj. Sales Price:	147,359	COD:	9.58	MAX Sales Ratio:	105.92			
AVG. Assessed Value:	110,392	PRD:	103.37	MIN Sales Ratio:	42.20			

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AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
10	5	78.74	79.79	78.59	5.72	101.52	74.12	92.56	N/A	111,088	87,307
12	6	79.27	77.60	76.81	5.12	101.03	68.94	83.81	68.94 to 83.81	168,102	129,120
14	4	77.64	77.62	77.84	3.43	99.72	72.70	82.51	N/A	83,426	64,940
16	3	76.55	75.83	75.23	3.70	100.80	71.23	79.72	N/A	276,217	207,793
17	3	77.46	76.69	76.64	3.05	100.06	72.77	79.84	N/A	112,466	86,200
18	5	76.06	72.56	77.70	17.15	93.39	45.97	97.18	N/A	191,960	149,153
2	3	86.33	85.92	87.75	15.60	97.92	65.52	105.92	N/A	110,166	96,666
41	5	77.84	77.24	72.26	9.97	106.89	59.46	87.07	N/A	167,566	121,079
42	8	79.39	78.18	78.43	11.98	99.68	59.46	96.48	59.46 to 96.48	125,821	98,686
43	12	77.52	78.58	75.15	10.13	104.57	57.61	102.62	75.41 to 86.33	126,660	95,188
47	5	78.17	71.75	60.14	10.64	119.30	42.20	82.29	N/A	202,020	121,501
6	1	79.76	79.76	79.76			79.76	79.76	N/A	113,000	90,130
ALL	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46	147,359	110,392

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
2	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46	147,359	110,392
ALL	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46	147,359	110,392

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Assessed Value:	6,623,545							
AVG. Adj. Sales Price:	147,359	COD:	9.58	MAX Sales Ratio:	105.92			
AVG. Assessed Value:	110,392	PRD:	103.37	MIN Sales Ratio:	42.20			

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SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
10-0002	6	77.68	72.00	63.52	11.83	113.36	42.20	83.81	42.20 to 83.81	224,061	142,316
10-0007											
10-0009	4	78.77	81.05	79.79	5.87	101.58	74.12	92.56	N/A	106,000	84,577
10-0012	2	77.25	77.25	77.06	3.26	100.25	74.73	79.76	N/A	122,220	94,177
10-0015	1	79.72	79.72	79.72			79.72	79.72	N/A	225,652	179,880
10-0016											
10-0019	9	78.79	78.09	78.18	3.19	99.89	72.61	82.51	72.70 to 82.29	112,005	87,565
10-0028	4	78.78	82.25	79.37	17.61	103.63	65.52	105.92	N/A	167,625	133,043
10-0036											
10-0065	2	73.26	73.26	66.41	18.84	110.32	59.46	87.07	N/A	232,000	154,067
10-0069	5	76.06	75.73	76.49	2.82	99.01	70.60	78.82	N/A	111,366	85,182
10-0105	15	77.46	76.35	77.92	12.54	97.98	45.97	97.18	65.69 to 85.72	147,076	114,604
10-0119	8	77.62	76.19	73.13	10.83	104.18	57.61	93.03	57.61 to 93.03	172,806	126,379
21-0044											
24-0101	3	77.59	85.89	89.49	10.81	95.97	77.45	102.62	N/A	68,366	61,183
47-0100	1	86.50	86.50	86.50			86.50	86.50	N/A	110,000	95,150
NonValid School											
ALL											
	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46	147,359	110,392

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
30.01 TO 50.00	10	77.52	79.67	81.48	7.29	97.78	65.52	105.92	72.61 to 86.33	75,867	61,815
50.01 TO 100.00	21	79.07	78.97	79.12	7.96	99.80	45.97	102.62	75.41 to 82.51	88,979	70,403
100.01 TO 180.00	20	78.27	75.90	74.35	9.64	102.08	57.61	96.48	68.94 to 79.85	191,417	142,328
180.01 TO 330.00	7	76.60	77.91	77.29	10.81	100.80	59.46	97.18	59.46 to 97.18	238,665	184,473
330.01 TO 650.00	2	63.96	63.96	54.39	34.02	117.60	42.20	85.72	N/A	357,642	194,520
ALL											
	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46	147,359	110,392

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	2	76.31	76.31	75.95	1.29	100.47	75.32	77.29	N/A	94,666	71,895
DRY-N/A	9	79.76	78.31	78.97	5.50	99.16	65.52	86.33	70.60 to 85.72	103,637	81,847
GRASS	13	76.60	74.00	73.44	6.37	100.76	45.97	82.29	72.77 to 79.07	85,987	63,151
GRASS-N/A	7	86.33	77.87	65.48	17.31	118.92	42.20	105.92	42.20 to 105.92	203,020	132,945
IRRGTD	7	78.80	79.13	79.60	2.69	99.41	72.61	83.81	72.61 to 83.81	176,563	140,549
IRRGTD-N/A	22	77.76	78.54	76.25	11.96	103.01	57.61	102.62	71.23 to 86.50	179,298	136,713
ALL	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46	147,359	110,392

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	77.57	77.32	77.40	1.30	99.89	75.32	78.82	N/A	119,208	92,268
DRY-N/A	7	79.84	78.30	79.25	6.53	98.81	65.52	86.33	65.52 to 86.33	92,176	73,048
GRASS	15	76.60	72.70	65.15	9.36	111.60	42.20	86.33	72.77 to 79.07	116,855	76,128
GRASS-N/A	5	87.07	83.31	77.55	13.73	107.43	59.46	105.92	N/A	157,228	121,933
IRRGTD	21	78.80	79.41	77.35	11.83	102.67	57.61	102.62	72.61 to 86.50	188,721	145,972
IRRGTD-N/A	8	77.64	76.78	76.08	3.82	100.93	71.23	82.51	71.23 to 82.51	152,169	115,765
ALL	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46	147,359	110,392

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	11	78.82	77.94	78.46	5.24	99.34	65.52	86.33	70.60 to 85.72	102,006	80,037
GRASS	19	77.46	75.35	68.89	11.94	109.38	42.20	105.92	72.77 to 82.29	131,693	90,728
GRASS-N/A	1	75.41	75.41	75.41			75.41	75.41	N/A	36,800	27,750
IRRGTD	29	78.74	78.68	77.05	9.68	102.12	57.61	102.62	74.12 to 81.72	178,637	137,639
ALL	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46	147,359	110,392

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Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	60	MEDIAN:	78	COV:	14.63	95% Median C.I.:	76.55 to 79.46	(! : Derived)
(AgLand) TOTAL Sales Price:	8,765,734	WGT. MEAN:	75	STD:	11.33	95% Wgt. Mean C.I.:	69.89 to 79.93	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,841,544	MEAN:	77	AVG.ABS.DEV:	7.49	95% Mean C.I.:	74.57 to 80.31	
(AgLand) TOTAL Assessed Value:	6,623,545							
AVG. Adj. Sales Price:	147,359	COD:	9.58	MAX Sales Ratio:	105.92			
AVG. Assessed Value:	110,392	PRD:	103.37	MIN Sales Ratio:	42.20			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$ _____	_____											
Total \$ _____	_____											
10000 TO 29999	1	77.59	77.59	77.59			77.59	77.59	N/A		25,100	19,475
30000 TO 59999	8	78.90	79.63	79.46	2.85	100.21	75.41	86.33	75.41 to 86.33		41,465	32,950
60000 TO 99999	14	75.91	75.20	75.11	10.82	100.12	45.97	102.62	65.69 to 79.85		79,648	59,827
100000 TO 149999	16	80.05	82.44	82.25	7.73	100.23	72.70	105.92	75.32 to 86.50		120,062	98,751
150000 TO 249999	10	79.14	79.99	80.03	6.75	99.95	59.46	93.03	77.46 to 88.71		187,871	150,350
250000 TO 499999	10	70.08	71.78	72.08	13.28	99.59	57.61	97.18	59.46 to 81.72		305,492	220,200
500000 +	1	42.20	42.20	42.20			42.20	42.20	N/A		515,000	217,355
ALL _____	_____											
	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46		147,359	110,392

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$ _____	_____											
Total \$ _____	_____											
10000 TO 29999	4	78.72	78.78	78.80	2.90	99.97	75.41	82.29	N/A		32,225	25,393
30000 TO 59999	12	77.25	73.79	71.80	7.53	102.77	45.97	86.33	70.60 to 78.74		61,979	44,502
60000 TO 99999	16	77.02	77.86	77.64	5.69	100.28	65.69	92.56	74.12 to 80.34		105,464	81,884
100000 TO 149999	13	83.81	84.92	83.13	10.47	102.16	59.46	105.92	78.70 to 96.48		142,615	118,555
150000 TO 249999	13	71.23	70.77	67.69	15.08	104.55	42.20	93.03	59.46 to 81.72		287,089	194,335
250000 TO 499999	2	87.98	87.98	87.76	10.45	100.25	78.79	97.18	N/A		347,650	305,110
ALL _____	_____											
	60	78.12	77.44	74.91	9.58	103.37	42.20	105.92	76.55 to 79.46		147,359	110,392

SPECIAL VALUE SECTION CORRELATION for Buffalo County

III. Recapture Value Correlation

In Buffalo County, there are 27 qualified unimproved agricultural sales that have a recapture value. Further analysis indicates that one sale (Book 2003, Page 2821), is skewing the weighted mean and the coefficient of dispersion, as well as the price related differential. With the removal of this sale, the median moves to 78 percent, the weighted mean moves to 80 percent, and the mean moves to 82 percent. The coefficient of dispersion moves to 15.23, while the price related differential moves within range to 101.89. These measures, along with the assessment practices of Buffalo County, appear to indicate that the county has achieved an acceptable level of value and that the quality of assessment has been met.

PA&T 2005 Recapture Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	27	MEDIAN:	77	COV:	36.88	95% Median C.I.:	75.76 to 79.40	(!: Derived)
(AgLand) TOTAL Sales Price:	7,855,461	WGT. MEAN:	76	STD:	29.70	95% Wgt. Mean C.I.:	65.10 to 86.96	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,990,461	MEAN:	81	AVG.ABS.DEV:	12.47	95% Mean C.I.:	68.77 to 92.27	
(AgLand) TOTAL Assessed Value:	6,075,270							
AVG. Adj. Sales Price:	295,943	COD:	16.12	MAX Sales Ratio:	217.63			
AVG. Assessed Value:	225,010	PRD:	105.91	MIN Sales Ratio:	48.10			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/01 TO 09/30/01	1	76.68	76.68	76.68			76.68	76.68	N/A		300,000	230,050
10/01/01 TO 12/31/01	3	77.97	76.35	76.44	2.88	99.88	72.18	78.90	N/A		296,000	226,265
01/01/02 TO 03/31/02	1	78.92	78.92	78.92			78.92	78.92	N/A		303,750	239,725
04/01/02 TO 06/30/02	1	88.60	88.60	88.60			88.60	88.60	N/A		194,176	172,035
07/01/02 TO 09/30/02												
10/01/02 TO 12/31/02	5	76.68	77.06	77.31	10.61	99.67	57.77	88.69	N/A		282,595	218,475
01/01/03 TO 03/31/03	4	76.62	69.68	60.68	9.89	114.82	48.10	77.37	N/A		469,000	284,596
04/01/03 TO 06/30/03	6	77.26	76.91	74.63	6.40	103.06	66.98	83.47	66.98 to 83.47		317,959	237,284
07/01/03 TO 09/30/03												
10/01/03 TO 12/31/03												
01/01/04 TO 03/31/04	3	79.40	84.85	86.31	7.62	98.31	78.49	96.65	N/A		193,333	166,856
04/01/04 TO 06/30/04	3	54.11	106.96	113.61	103.79	94.15	49.16	217.63	N/A		175,933	199,876
____Study Years____												
07/01/01 TO 06/30/02	6	78.44	78.88	78.33	4.16	100.69	72.18	88.60	72.18 to 88.60		280,987	220,100
07/01/02 TO 06/30/03	15	76.68	75.03	70.32	8.75	106.70	48.10	88.69	73.16 to 83.34		346,449	243,631
07/01/03 TO 06/30/04	6	78.95	95.91	99.31	44.74	96.57	49.16	217.63	49.16 to 217.63		184,633	183,366
____Calendar Yrs____												
01/01/02 TO 12/31/02	7	78.92	78.97	78.71	9.52	100.33	57.77	88.69	57.77 to 88.69		272,986	214,876
01/01/03 TO 12/31/03	10	76.62	74.02	67.71	7.83	109.31	48.10	83.47	66.98 to 83.34		378,375	256,209
____ALL____												
	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40		295,943	225,010

PA&T 2005 Recapture Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	27	MEDIAN:	77	COV:	36.88	95% Median C.I.:	75.76 to 79.40	(! : Derived)
(AgLand) TOTAL Sales Price:	7,855,461	WGT. MEAN:	76	STD:	29.70	95% Wgt. Mean C.I.:	65.10 to 86.96	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,990,461	MEAN:	81	AVG.ABS.DEV:	12.47	95% Mean C.I.:	68.77 to 92.27	
(AgLand) TOTAL Assessed Value:	6,075,270							
AVG. Adj. Sales Price:	295,943	COD:	16.12	MAX Sales Ratio:	217.63			
AVG. Assessed Value:	225,010	PRD:	105.91	MIN Sales Ratio:	48.10			

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GEO CODE / TOWNSHIP #										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
3321	1	78.49	78.49	78.49			78.49	78.49	N/A	150,000	117,740
3423	3	76.09	75.15	74.78	1.33	100.50	73.16	76.20	N/A	555,591	415,488
3425	5	85.95	81.75	81.73	11.15	100.02	54.11	96.65	N/A	238,465	194,904
3541	2	72.47	72.47	70.36	7.59	103.00	66.98	77.97	N/A	292,117	205,545
3543	4	79.08	79.70	78.87	2.20	101.05	77.15	83.47	N/A	174,150	137,352
3545	2	75.54	75.54	76.05	4.45	99.33	72.18	78.90	N/A	354,000	269,222
3547	1	48.10	48.10	48.10			48.10	48.10	N/A	1,050,000	505,020
3549	1	76.68	76.68	76.68			76.68	76.68	N/A	304,800	233,735
3551	4	77.02	72.95	76.44	13.02	95.44	49.16	88.60	N/A	206,619	157,931
3651	2	66.76	66.76	64.96	13.47	102.77	57.77	75.76	N/A	156,250	101,507
3653	1	217.63	217.63	217.63			217.63	217.63	N/A	195,000	424,380
3655	1	78.92	78.92	78.92			78.92	78.92	N/A	303,750	239,725
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
10	5	76.68	73.70	76.50	10.46	96.33	49.16	88.60	N/A	226,255	173,092
11	1	78.92	78.92	78.92			78.92	78.92	N/A	303,750	239,725
12	3	77.97	76.14	71.40	7.05	106.64	66.98	83.47	N/A	211,411	150,941
14	3	78.77	76.78	76.36	3.06	100.55	72.18	79.40	N/A	257,200	196,398
15	1	76.09	76.09	76.09			76.09	76.09	N/A	416,000	316,550
16	5	83.34	81.47	78.52	6.06	103.75	73.16	88.69	N/A	393,520	309,009
18	1	78.49	78.49	78.49			78.49	78.49	N/A	150,000	117,740
19	3	75.76	117.05	123.62	70.34	94.68	57.77	217.63	N/A	169,166	209,131
2	2	63.50	63.50	56.72	24.26	111.96	48.10	78.90	N/A	729,000	413,470
4	2	75.38	75.38	75.58	28.22	99.73	54.11	96.65	N/A	237,750	179,695
9	1	77.15	77.15	77.15			77.15	77.15	N/A	175,000	135,005
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
2	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

PA&T 2005 Recapture Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

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(AgLand) TOTAL Adj.Sales Price:	7,990,461	MEAN:	81	AVG.ABS.DEV:	12.47	95% Mean C.I.:	68.77 to 92.27	
(AgLand) TOTAL Assessed Value:	6,075,270							
AVG. Adj. Sales Price:	295,943	COD:	16.12	MAX Sales Ratio:	217.63			
AVG. Assessed Value:	225,010	PRD:	105.91	MIN Sales Ratio:	48.10			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0002	6	78.84	78.98	78.01	2.04	101.25	76.20	83.47	76.20 to 83.47	247,800	193,305
10-0007	3	57.77	60.54	51.97	15.96	116.50	48.10	75.76	N/A	454,166	236,011
10-0009	5	76.68	73.70	76.50	10.46	96.33	49.16	88.60	N/A	226,255	173,092
10-0012											
10-0015	1	85.95	85.95	85.95			85.95	85.95	N/A	200,000	171,900
10-0016	3	83.34	78.03	78.47	17.02	99.44	54.11	96.65	N/A	252,700	198,298
10-0019	2	72.47	72.47	70.36	7.59	103.00	66.98	77.97	N/A	292,117	205,545
10-0028	1	72.18	72.18	72.18			72.18	72.18	N/A	300,000	216,525
10-0036	2	148.27	148.27	123.76	46.78	119.80	78.90	217.63	N/A	301,500	373,150
10-0065											
10-0069											
10-0105	1	78.49	78.49	78.49			78.49	78.49	N/A	150,000	117,740
10-0119	3	76.09	79.31	76.60	6.80	103.55	73.16	88.69	N/A	471,515	361,163
21-0044											
24-0101											
47-0100											
NonValid School											
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	57.77	57.77	57.77			57.77	57.77	N/A	187,500	108,315
30.01 TO 50.00	3	77.15	78.79	77.55	3.33	101.60	75.76	83.47	N/A	116,666	90,480
50.01 TO 100.00	4	66.75	100.07	104.55	72.57	95.71	49.16	217.63	N/A	179,450	187,622
100.01 TO 180.00	14	78.63	78.48	72.31	9.37	108.52	48.10	96.65	72.18 to 88.60	318,559	230,364
180.01 TO 330.00	2	77.56	77.56	77.25	1.75	100.41	76.20	78.92	N/A	395,101	305,212
330.01 TO 650.00	3	76.09	75.31	74.71	1.54	100.81	73.16	76.68	N/A	495,040	369,833
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

PA&T 2005 Recapture Value Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	27	MEDIAN:	77	COV:	36.88	95% Median C.I.:	75.76 to 79.40	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	7,990,461	MEAN:	81	AVG.ABS.DEV:	12.47	95% Mean C.I.:	68.77 to 92.27	
(AgLand) TOTAL Assessed Value:	6,075,270							
AVG. Adj. Sales Price:	295,943	COD:	16.12	MAX Sales Ratio:	217.63			
AVG. Assessed Value:	225,010	PRD:	105.91	MIN Sales Ratio:	48.10			

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MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	1	96.65	96.65	96.65			96.65	96.65	N/A	240,000	231,970
GRASS	3	76.09	67.31	73.11	12.06	92.07	49.16	76.68	N/A	272,700	199,371
IRRGTD	8	78.02	94.54	88.70	27.29	106.58	66.98	217.63	66.98 to 217.63	264,354	234,482
IRRGTD-N/A	15	77.97	74.62	69.94	9.95	106.69	48.10	88.69	73.16 to 79.40	321,168	224,621
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

MAJORITY LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	1	96.65	96.65	96.65			96.65	96.65	N/A	240,000	231,970
GRASS	3	76.09	67.31	73.11	12.06	92.07	49.16	76.68	N/A	272,700	199,371
IRRGTD	16	77.26	83.64	75.67	19.15	110.53	48.10	217.63	72.18 to 83.34	304,035	230,069
IRRGTD-N/A	7	78.49	76.76	75.64	8.79	101.48	54.11	88.69	54.11 to 88.69	295,399	223,439
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

MAJORITY LAND USE > 50%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	1	96.65	96.65	96.65			96.65	96.65	N/A	240,000	231,970
GRASS	3	76.09	67.31	73.11	12.06	92.07	49.16	76.68	N/A	272,700	199,371
IRRGTD	23	77.97	81.55	75.66	15.99	107.78	48.10	217.63	75.76 to 79.40	301,407	228,051
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$											
Total \$											
30000 TO 59999	1	83.47	83.47	83.47			83.47	83.47	N/A	50,000	41,735
60000 TO 99999	1	49.16	49.16	49.16			49.16	49.16	N/A	97,300	47,830
100000 TO 149999	1	75.76	75.76	75.76			75.76	75.76	N/A	125,000	94,700
150000 TO 249999	12	78.95	89.98	89.78	24.71	100.22	54.11	217.63	77.15 to 88.69	201,366	180,792
250000 TO 499999	10	76.68	76.47	76.20	3.71	100.37	66.98	83.34	72.18 to 78.92	348,743	265,726
500000 +	2	60.63	60.63	58.66	20.67	103.36	48.10	73.16	N/A	907,161	532,117
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

PA&T 2005 Recapture Value Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Assessed Value:	6,075,270							
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AVG. Assessed Value:	225,010	PRD:	105.91	MIN Sales Ratio:	48.10			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	2	66.31	66.31	60.80	25.87	109.06	49.16	83.47	N/A	73,650	44,782
60000 TO 99999	1	75.76	75.76	75.76			75.76	75.76	N/A	125,000	94,700
100000 TO 149999	5	77.15	69.10	67.76	11.56	101.97	54.11	78.49	N/A	185,600	125,766
150000 TO 249999	12	79.16	81.94	81.33	6.53	100.75	72.18	96.65	76.68 to 88.60	255,512	207,804
250000 TO 499999	5	76.20	103.16	89.24	40.28	115.59	66.98	217.63	N/A	381,937	340,858
500000 +	2	60.63	60.63	58.66	20.67	103.36	48.10	73.16	N/A	907,161	532,117
ALL	27	77.37	80.52	76.03	16.12	105.91	48.10	217.63	75.76 to 79.40	295,943	225,010

BUFFALO COUNTY

AGLAND VALUATION

All agland in Buffalo County is valued using the market approach. Buffalo County adopted county zoning for the first time in 2002 to be effective January 1, 2003. The Assessor's Office initiated special valuation after discussion with the Buffalo County Supervisors (County Board of Equalization) only in the area zoned AG-R effective 2003. Letters of explanation and Special Valuation Applications forms (Form 456) were mailed to the owners of record for all agland in this area.

For 2005 there is an apparent difference between agricultural value and market value for non-agricultural purposes in a much larger area. The actual practice of the County Board of Supervisors has been to allow about the same uses in the AG area as in the AG-R zoned area.

The actual value was determined utilizing sales within the market area or nearby market areas that were deemed comparable. A file is available for public inspection with the comparable sales used in the sales comparison approach that were utilized to develop the actual value. The agland tables in the county TerraScan software reflect both 80% of market (recapture value) and the special value which reflects 80% of the value if the land were available only for agricultural purposes.

For 2005 there are 18 different market areas that recognize a difference between value for agricultural purposes and a higher market value based upon other influences. There are still four market areas that do not recognize a difference. There are approximately 4,167 parcels in the area eligible for special valuation and 1,943 parcels where applications would be accepted, but no difference recognized. The number of parcels, especially in the first category changes *weekly* because of changes in use.

By 2006, Buffalo County will have completed three years in the market areas surrounding Kearney. Our plans are to utilize this track record, experience and comparable sales to determine the feasibility of merging market areas. It is hoped that the value for agricultural purposes may be similar for several adjacent areas. Our past experience in that identical LVG classes have slightly different values depending upon water, drainage, location and even rainfall patterns. (Farmers tell me that it rains more around Shelton than anywhere else in the county.) My observations are that the Elm Creek area gets more hail. While neither of these claims have been proven one way or the other, market comparisons have been tracked for 10 years. It is the opinion of the Assessor that small differences between adjacent areas and feathered across the county are better than larger areas with significant differences across a market area line.

Each 2005 market area has differences in both the actual value and the uninfluenced agland values from one area to the next. Our goal is to reduce the number of areas to half as many for 2006. A map of all agland market areas is available to the public in the Assessor's Office with a copy provided to the Nebraska Property Tax Division.

Purpose Statements for the 2005 Reports and Opinions

Commission Summary

Displays essential statistical information from other reports contained in the R&O. It is intended to provide an overview for the Commission, and is not intended as a substitute for the contents of the R&O.

Property Tax Administrator's Opinions

Contains the conclusions reached by the Property Tax Administrator regarding level of value and quality of assessment based on all the data provided by the county assessor and gathered by the Department regarding the assessment activities of the county.

Correlation Section

Contains the narrative analysis of the assessment actions and statistical results which may influence the determination of the level of value and quality of assessment for the three major classes of real property. This section is divided into three parts: Residential Real Property; Commercial Real Property; and, Agricultural Land. All information for a class of real property is grouped together to provide a thorough analysis of the level of value and quality of assessment for the class of real property.

Each part of the Correlation Section contains the following sub-parts:

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Sub-part I is the narrative conclusion of all information known to the Department regarding the class of property under analysis. Sub-parts II through VII compare important statistical indicators that the Department relies on when comparing assessment actions to statistical results and provide the explanation necessary to understand the conclusions reached in Sub-part I.

The Correlation Section also contains the 2005 County Abstract of Assessment for Real Property, Form 45, Compared with the 2004 Certificate of Taxes Levied (CTL) Report which compares data from two annual administrative reports filed by the county assessor. It compares the data from the 2004 CTL to establish the prior year's assessed valuation and compares it to the data from the 2005 County Abstract of Assessment for Real Property, Form 45, to demonstrate the annual change in assessed valuation that has occurred between assessment years. This report displays the amount of assessed dollars of change and the percentage change in

various classes and subclasses of real property. It also analyzes real property growth valuation in the county.

Statistical Reports Section

Contains the statistical reports prepared by the Department pursuant to Neb. Rev. Stat. Section 77-1327(3) (Reissue 2003) and the *Standard on Ratio Studies*, International Association of Assessing Officers, (1999). These statistical reports are the outputs of the assessment sales ratio study of the county by the Department.

The statistical reports are prepared and provided to the county assessors at least four times each year. The Department, pursuant to 350 Nebraska Administrative Code, Chapter 12, Sales File, and *Directive 04-06, Responsibilities of the County or State Assessor and the Department of Property Assessment and Taxation in the Development of the Real Property Sales File for Assessment Year 2005*, November 10, 2004, provided Draft Statistical Reports, to each county assessor on or before Monday, September 17, 2004, based on data in the sales file as of Monday, September 13, 2004, and on or before Friday, November 19, 2004, based on data in the sales file as of Wednesday, November 17, 2004. The purpose of the Draft Statistical Reports was to provide the statistical indicators of the sales in the biannual rosters that were also provided to the county assessors on the aforementioned dates.

The Department provided the 2005 Preliminary Statistical Reports to the county assessors and the Commission on or before Friday, February 4, 2005, based on data in the sales file as of **Saturday, January 15, 2005**.

The Statistical Reports Section contains statistical reports from two points in time:

R&O Statistical Reports, in which the numerator of the assessment sales ratio is the 2005 assessed valuation of the property in the sales file as of the 2005 Abstract Filing Date.

Preliminary Statistical Reports, in which the numerator of the assessment sales ratio is the final 2004 assessed value of the property in the sales file.

All statistical reports are prepared using the query process described in the Technical Specification Section of the 2005 R&O.

Assessment Actions Section

Describes practices, procedures and actions implemented by the county assessor in the assessment of real property.

County Reports Section

Contains reports from and about a county which are referenced in other sections of the R&O:

County Abstract of Assessment for Real Property, Form 45

A required administrative report filed annually with the Department by the county assessor. It is a summation of the 2005 assessed values and parcel record counts of each defined class or subclass of real property in the county and the number of acres and total assessed value by Land Capability Group (LCG) and by market area (if any).

County Agricultural Land Detail

A report prepared by the Department. The Department relies on the data submitted by the county assessor on the Abstract of Assessment of Real Property, Form 45, Schedule IX and computes by county and by market area (if any) the average assessed value of each LCG and land use.

County Abstract of Assessment for Real Property, Survey

Describes the funding and staffing of the county assessor's office.

2004 Progress Report

A report prepared by the Department and presented to the county assessor on or before July 31 of each year. This report is based on reports and statistics developed by class and subclass of real property for each county. The county assessor may utilize the Progress Report in the development and update of their Five-Year Plan of Assessment. Neb. Rev. Stat. §77-1311(8) (Reissue 2003). The Progress Report contains two sections that offer assistance in the measurement of assessment practices. The first section contains a set of minimum standards against which assessment practices of a county are measured. The second section contains two topics chosen by the Department which are practices or procedures that the Department is studying for development of future standards of measurement.

The County Assessor's Five-Year Plan of Assessment-Update

The Five-Year Plan of Assessment is prepared by the county assessor and updated annually, pursuant to Neb. Rev. Stat. §77-1311(8) (Reissue 2003). It explains the scope and detail of the assessment processes planned by the county assessor for the current and subsequent four assessment years.

Special Valuation Section

The implementation of special valuation in a county, in whole or in part, presents challenges to the measurement of level of value and quality of assessment of special value and recapture value. Special valuation is a unique assessment process that imposes an obligation upon the assessment officials to assess qualified real property at a constrained taxable value. It presents challenges to measurement officials by limiting the use of a standard tool of measurement, the assessment sales ratio study. The Purpose provides the legal and policy framework for special valuation and

describes the methodology used by the Department to measure the special value and recapture value in a county.

Special valuation is deemed implemented if the county assessor has determined that there is other than agricultural or horticultural influences on the actual value of agricultural land and has established a special value that is different than the recapture value for part or all of the agricultural land in the county. If a county has implemented special valuation, all information necessary for the measurement of agricultural land in that county will be contained in the Special Valuation Section of the Reports and Opinions of the Property Tax Administrator.

Nebraska Constitutional Provisions:

Article VIII, Section 1, subsection 1: Requires that taxes be levied by valuation uniformly and proportionately upon all real property and franchises except as provided by the constitution.

Article VIII, Section 1, subsection 4: Allows the Legislature to provide that agricultural land, as defined by the Legislature, shall constitute a separate class of property for tax purposes and may provide for a different method of taxing agricultural land which results in valuations that are not uniform and proportionate with other classes of real property but are uniform and proportionate within the class of agricultural land.

Article VIII, Section 1, subsection 5: Allows the Legislature to enact laws to provide that the value of land actively devoted to agricultural use shall for property tax purposes be that value that the land would have for agricultural use without regard to any value such land might have for other purposes and uses.

Nebraska Statutory Provisions for Agricultural Land:

77-112: Definition of actual value. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

77-201: Property taxable; valuation; classification. (1) Except as provided in subsections (2) and (3) of this section, all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value. (2) Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and

shall be valued at eighty percent of its actual value. (3) Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in section 77-1343 and at eighty percent of its recapture value as defined in section 77-1343 when the land is disqualified for special valuation under section 77-1347.

77-1359(1): Definition of agricultural land. Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products, including wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

Nebraska Statutory Provisions for Special Valuation:

77-1343(5): Definition of recapture valuation. Recapture valuation means the actual value of the land pursuant to section 77-112.

77-1343(6): Definition of special valuation. Special valuation means the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.

Nebraska Statutory Provisions for Measurement of Level of Value:

77-1327(4): For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under sections 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

Discussion of the Constitutional and Statutory Provisions:

Nebraska law requires that all values of real property for tax purposes shall be uniform and proportionate. Agricultural land may be treated differently from other real property for tax purposes, but the assessed values shall be uniform and proportionate within the class of agricultural land. Additionally, agricultural land may be valued for tax purposes at its value solely for agricultural use without regard to the value the land might have for any other purpose and use; however, these values must be uniform and proportionate within the application of this constitutional provision.

Nebraska's statutory structure for the valuation of agricultural land is fairly straightforward. The valuation policy is based on actual or market value. Actual value is a common, market standard that is used to determine the value of a property for many purposes, including taxation. Actual value is also a measure that is governed by practices and principles familiar to most people. Additionally, using actual value as the standard by which to determine valuation of real property provides the property owner with the ability to judge the proportionality of the valuation with other like property or other classes of property.

Discussion of Special Valuation:

The policy of special valuation was developed as the conversion of agricultural land to other uses demanded action for two purposes: one, the systematic and planned growth and development near and around urban areas; and two, to provide a tax incentive to keep agricultural uses in place until the governing body was ready for the growth and development of the land. Special value is both a land management tool and a tax incentive for compliance with the governing body's land management needs. As alternative, more intensive land uses put pressure for the conversion of underdeveloped land, economic pressures for higher and more intensive uses from non-agricultural development provide economic incentives to landowners to sell or convert their land. Governments, in order to provide for the orderly and efficient expansion of their duties, may place restrictions on landowners who convert land from one land use to a higher more intensive land use. Additionally, the existing landowners who may wish to continue their agricultural operations have an incentive to continue those practices until the governing body is ready for the conversion of their property to a more intensive use.

Without special valuation, existing agricultural landowners in these higher intensive use areas would be forced to convert their land for tax purposes, as the market value of the land could be far greater than its value for agricultural purposes and uses. The history of special valuation would indicate that the other purposes and uses are those not normally or readily known within the agricultural sector and are more intensive, requiring the greater need for governmental services, such as residential, recreational, commercial or industrial development.

There are two scenarios that exist when special valuation is implemented in a county:

One, special valuation is applicable in a defined area of the county or only for certain types of land in the county. In these situations the county has found that use of the land for non-agricultural purposes and uses influences the actual value of some of the agricultural land in the county. In these situations, the Department must measure the level of value of agricultural land, special value, and recapture value. If the methodology of the assessor states that the assessor used sales of similar land that are not influenced by the non-agricultural purposes and uses of the land, then the sales of uninfluenced land are used to determine the special valuation of the influenced land. The sales of the influenced land are used to determine the recapture value of the influenced land. The sales of agricultural land that are not influenced by the non-agricultural purposes and uses are used to measure the level of value of uninfluenced agricultural land.

Two, special valuation is applicable in the entire county. In this situation the county has found that the actual value of land for other purposes and uses other than agricultural purposes and uses influences the actual value of all of the agricultural land in the county. In these situations, the Department must measure the level of value of special value and recapture value.

Measurement of Special Valuation

The Department has two options in measuring the level of value of special valuation. In a county where special valuation is not applicable in the entire county and the land that is subject to special value is similar to agricultural land that is not subject to special value, the Department can analyze the level of value outside the special valuation area and determine if the level of value in that area should be deemed to be the level of value for special valuation. If the land in the special value area is dissimilar to other agricultural land in the county so there is no comparability of properties, the Department would analyze the valuations applicable for special value to determine if they correlate with the valuations in other parts of the county, even though direct comparability may not exist.

In a county where the special valuation is applicable throughout the entire county, the Department has developed an income based measurement methodology which does not rely on the sales of agricultural land in the county. In developing this methodology, the Department considered all possible mass appraisal techniques. There is, however, no generally accepted approach for the measurement of constrained values. For example, the assessment/sales ratio study measures influences of the “whole” market. In counties where there are nonagricultural influences throughout the county, there are no sales in that county without a nonagricultural influence on value. As a result, the Department had to examine and adapt professionally accepted mass appraisal techniques to the measurement of special valuation other than the assessment sales ratio. As the Department analyzed the three professionally accepted mass appraisal techniques relating to the valuation of real property, the Department discarded the use of the cost approach as not being suited to the analysis of unimproved agricultural land. With respect to the sales comparison approach, in counties that are 100 percent special valuation, any sales data would have to be “surrogate” sales from other counties where nonagricultural influences have no impact on sales of agricultural land. This analysis would provide a significant level of subjectivity in terms of whether the counties from which the surrogate sales are drawn are truly comparable to the county that is being measured. The Department ultimately chose to adapt the income approach to this process. First, the income approach could rely on income data from the county being measured. Second, the Department could, to some degree, reduce the subjectivity of the process because nonagricultural influences do not influence the cash rent that land used for agricultural purposes commands in the market place.

Rent Data

For purposes of determining the income for the Department’s measurement technique, the Department gathered cash rent data for agricultural land. There were three sources for cash rent data. One, the annual study done by the University of Nebraska, Lincoln, titled *Nebraska Farm Real Estate Market Developments 2003-2004*. Two, the Board of Educational Lands and Funds

(BELF), which provides a statewide schedule of crop land rental rates and grass land rental rates. The databases provided by BELF contained a summary presentation of all of the rental contracts that were examined by county, parcel size, land use, contract rent, BELF rent estimate and classification and notes relating to lease conditions. This data was provided for both cropland and grassland. Three, the annual survey entitled *Farm and Ranch Managers Cash Rental Rate Survey*, which is provided to the Department from BELF.

Gross rental amounts are used in the Department's methodology because the marketplace tends to take expenses and taxes (items that must be accounted for in any income approach to value) into account in the determination of the amount the lessee will pay the lessor for the rental of agricultural land.

Rate Data

The second portion of the income methodology is the development of a "rate". The Department sought to correlate the available data and determine a single rate for each major land use. By doing this, the final values which were developed as a standard for comparison with the special valuation varied by county based on the rent estimates that were made. The calculation for the rate was done in several steps. First, the abstract of assessment was used to determine the assessed valuation for each land classification group for the counties not using special valuation that were comparable to the special valuation counties. Second, that assessed valuation was divided by the level of value for agricultural land as determined by the Tax Equalization and Review Commission to reach 100% of the value of agricultural land without nonagricultural influences. In turn, the Department took the rent estimates for each LCG in those counties and multiplied them by the number of acres in that LCG to generate total income. That amount was then divided by the total value of agricultural land to determine a rate for that county. The rates for the comparable counties were then arrayed, in a manner similar to assessment/sales ratios. In developing the rates, a starting point was the use of "comparable" counties to those using special valuation.

The Department looked to counties where there was not an active process of special valuation in place or unrecognized nonagricultural influences. Additionally, the Department looked to comparable counties in the proximity of the counties being measured. The most significant group was the 12 counties that were geographically adjacent to the eight special valuation counties. Further, the Department looked at the distribution of land uses in the comparable counties and whether they were similar to those in the subject counties. The Department then sorted counties and rates based on land use mix. As the Department worked through the process, land use mix tended to drive the analysis. The eight primary special valuation counties were all strongly weighted toward dryland, measuring 66.6% to 82.8% dryland use. In analyzing the counties in the eastern part of the state, a mean and median rate was calculated based on the proportion of land use. For the counties with 65% and greater dryland use, the mean rates were between 6.07% and 6.20% and the median rates were between 6.27% and 6.42%. The Department's correlation process resulted in a rate of 6.25% to apply to the dryland rents to convert them to value.

A similar process was done for grassland and the Department determined the rate to be 4.25%. For the eight primary special valuation counties, grassland use varied between approximately 5 and 22%. Therefore, the rate determined by the Department was based on the rates calculated for counties with similar percentages of grassland use.

The Department had the most difficulty with a rate for irrigated land. In analyzing the uninfluenced counties, irrigated use had the greatest “spread” in calculated rates. Additionally, some of the counties where irrigated land rates were developed had agricultural land with little similarity to the special valuation counties. The Department finally chose the counties with the most similarity to those being measured and developed a rate of 8.25%.

Valuation Calculation

The applicable rates were applied to the rental income for each land use multiplied by the number of acres for that use. The result of this calculation was to reach total special valuation, which represents of the value for agricultural purposes only.

Measurement Calculation

Lastly, to calculate the level of value achieve by a county, the Department takes value calculated from the income approach which represents the total special valuation for a county and compares it to the amount of special valuation provided by the county on its annual abstract of assessment to reach the estimated level of value for special valuation in each subject county.

Measurement of Recapture Valuation

The measurement of recapture valuation is accomplished by using the Department’s sales file and conducting a ratio study using the recapture value instead of the assessed or special value in making the comparison to selling price. The Department has the capability of providing statistical reports utilizing all agricultural sales or utilizing only the sales that have occurred with recapture valuation stated by the assessor on the sales file record.

Measurement of Agricultural Land Valuation

In a county where special valuation is not applicable in the entire county, the Department must measure the level of value of the agricultural land valuation. This is accomplished by using part of the agricultural land sales file using sales that are not in the area where special valuation is available. Other than using only the applicable part of the sales file, this is the same measurement process that is used by the Department for agricultural land in a county that has no other purposes and uses for its agricultural land.

Purpose Statements Section

Describes the contents and purpose of each section in the Reports and Opinions.

Glossary

Contains the definitions of terms used throughout the Reports and Opinions.

Technical Specifications Section

Contains the calculations used to prepare the Commission Summary, the Correlation Section tables, the Statistical Reports Query, and the Statistical Reports.

Certification

Sets forth to whom, how and when copies of the Reports and Opinions are distributed.

Map Section

The Map section contains a collection of maps that the Property Tax Administrator has gathered that pertain to each county. These maps may be used as a supplement to the Reports and Opinions of the Property Tax Administrator.

History Valuation Charts Section

The History Valuation chart section contains four charts for each county. The charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2004.

Glossary

Actual Value: the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, (1) sales comparison approach using the guidelines in Neb. Rev. Stat. §77-1371 (Reissue 2003), (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Adjusted Sale Price: a sale price that is the result of adjustments made to the purchase price reported on the Real Estate Transfer Statement, Form 521, for the affects of personal property or financing included in the reported purchase price. If the sale price is adjusted, it is the adjusted sale price that will be used as the denominator in the assessment sales ratio. While an adjustment for time is listed as an allowable adjustment, the Department does not adjust selling prices for time under its current practices.

Agricultural Land: land that is agricultural land and horticultural land as defined in Neb. Rev. Stat. §77-1343(1) (R. S. Supp., 2004) and Neb. Rev. Stat. §77-1359(1) (Reissue 2003).

Agricultural Land Market Areas: areas with defined characteristics within which similar agricultural land is effectively competitive in the minds of buyers and sellers with other comparable agricultural land in the area within a county. These areas are defined by the county assessor.

Agricultural Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, all Statuses. A sub-classification is defined for the Status-2: unimproved agricultural properties (see, Agricultural Unimproved Property Classification).

Agricultural Unimproved Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, Status-2.

Arm's Length Transaction: a sale between two or more parties, each seeking to maximize their positions from the transaction. All sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

Assessed Value: the value of a parcel of real property established by a government that will be the basis for levying a property tax. In Nebraska, the assessed value of a parcel of real property is first established by the county assessor of each county. For purposes of the Department's sales file, the assessed value displays the value for land, improvements and total. The assessed value is the numerator in the assessment sales ratio.

Assessment: the official act of the county assessor to discover, list, value, and determine the taxability of all parcels of real property in a county.

Assessment Level: the legal requirement for the assessed value of all parcels of real property. In Nebraska, the assessment level for the classes of residential and commercial real property is one hundred percent of actual value; the assessment level for the class of agricultural and horticultural land is 80% of actual value; and, the assessment level for agricultural land receiving special valuation is 80% of special value and recapture value.

Assessment Sales Ratio: the ratio that is the result of the assessed value divided by the sale price, or adjusted sale price, of a parcel of real property that has sold within the study period of the state-wide sales file.

Assessor Location: categories in the state-wide sales file which are defined by the county assessor to represent a class or subclass of property that is not required by statute or regulation. Assessor location allows the county assessor to further sub-stratify the sales in the state-wide sales file.

Average Absolute Deviation (AVG.ABS.DEV.): the arithmetic mean of the total absolute deviations from a measure of central tendency such as the median. It is used in calculating the coefficient of dispersion (COD).

Average Assessed Value: the value that is the result of the total assessed value of all sold properties in the sample data set divided by the total of the number of sales in the sample data set.

Average Selling Price: the value that is the result of the total sale prices of all properties in the sample data set divided by the total of the number of sales in the sample data set.

Central Tendency, Measure of: a single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Department are the median ratio, weighted mean ratio and mean ratio.

Coefficient of Dispersion (COD): a measure of assessment uniformity. It is the average absolute deviation calculated about the median expressed as a percentage of the median.

Coefficient of Variation (COV): the measure of the relative dispersion of the sample data set about the mean. It is the standard deviation expressed in terms of a percentage of the mean.

Commercial Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-02 Multi-Family, all Statuses; Property parcel type 03-Commercial, all Statuses; and, Property parcel type 04-Industrial, all Statuses.

Confidence Interval (CI): a calculated range of values in which the measure of central tendency of the sales is expected to fall. The Department has calculated confidence intervals around all three measures of central tendency.

Confidence Level: the required degree of confidence in a confidence interval commonly stated as 90, 95, or 99 percent. For example, a 95 percent confidence interval would mean that one can be 95% confident that the measure of central tendency used in the interval falls within the indicated range.

Direct Equalization: the process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses.

Equalization: the process to ensure that all locally assessed real property and all centrally assessed real property is assessed at or near the same level of value as required by law.

Geo Code: each township represented by a state-wide unique sequential four-digit number starting with the township in the most northeast corner of the state in Boyd County going west to the northwest corner of the state in Sioux County and then proceeding south one township and going east again, until ending at the township in the southwest corner of the state in Dundy County.

Growth Value: is reported by the county assessor on the Abstract of Assessment for Real Property, Form 45. Growth value includes all increases in valuation due to improvements of real properties as a result of new construction, improvements, and additions to existing buildings. Growth value does not include a change in the value of a class or subclass of real property as a result of the revaluation of existing parcels, the value changes resulting from a change in use of the parcel, or taxable value added because a parcel has changed status from exempt to taxable. There is no growth value for agricultural land.

Indirect Equalization: the process of computing hypothetical values that represent the best estimate of the total taxable value available at the prescribed assessment level. Usually a function used to ensure the proper distribution of intergovernmental transfer payments between state and local governments, such as state aid to education.

Level of Value: the level of value is the level achieved by the county assessor for a class or subclass of centrally assessed property. The Property Tax Administrator is annually required to give an opinion of the level of value achieved by each county assessor to the Tax Equalization and Review Commission. The acceptable range for levels of value for classes of real property are provided in Neb. Rev. Stat. §77-5023 (3) (R.S. Supp., 2004).

Location: the portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

- 1-Urban, a parcel of real property located within the limits of an incorporated city or village.
- 2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.
- 3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

Majority Land Use: the number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

Maximum Ratio: the largest ratio occurring in the arrayed sample data set.

Mean Ratio: the ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

Median Ratio: the middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

Minimally Improved Agricultural Land: a statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

Minimum Ratio: the smallest ratio occurring in the arrayed sample data set.

Non-Agricultural Land: for purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (Reissue 2003).

Number of Sales: the total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

Population: the set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

Price Related Differential (PRD): a measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

Property Classification Code: a code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

Property Parcel Type: the portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

Purchase Price: the actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

Qualified Sale: a sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

Qualitative Statistics: statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

Quality of Assessment: the quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

Recapture Value: for agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

Residential Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

Sale: all transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents of documentary stamp taxes are paid.

Sale Date Range: the range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

Sale Price: the actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

Sample Data Set: a set of observations selected from a population.

Special Value: for agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

Standard Deviation (STD): the measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

Statistics: numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

Status: the portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

Total Assessed Value: the sum of all the assessed values in the sample data set.

Total Sale Price: the sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

Usability: the coding for the treatment of a sale in the state-wide sales file database.

1-use the sale without adjustment

2-use the sale with an adjustment

4-exclude the sale

Valuation: process or act to determine the assessed value of all parcels of real property in the county each year.

Weighted Mean Ratio: the ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

Commission Summary Calculations

For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

For Residential Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#4 value} + \text{Abstract \#16 value}$

Average assessed value of the base:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

For Commercial Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#8 value} + \text{Abstract \#12 value}$

Average assessed value of the base:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

For Agricultural Land

% of value of this class of all real property value in the county:

$\text{Abstract \#30 value} / \text{Abstract Total Real Property Value}$

% of records sold in the study period:

$\text{Total Sales from Sales File} / \text{Abstract \#30 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#30 value}$

Average assessed value of the base:

Abstract #30 value/Abstract #30 records

Correlation Table Calculations

I. Correlation - Text only

II. Analysis of Percentage of Sales Used

	2002	2003	2004	2005
Total Sales				
Qualified Sales				
Percent Used	XX.XX	XX.XX	XX.XX	XX.XX

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2002, 2003, 2004

Field: no2005

Calculation:

Percent of Sales Used: Round([Qualified]/[Total]*100,2)

III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2002				
2003				
2004				
2005		XX.XX	XX.XX	

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2002, 2003, 2004

Field: median

Calculations:

%Chngexclgrowth: Round(If([proptype]="Residential",((([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!RESID+ctl04cnt!RECREAT))*100)/Avg(ctl04cnt!RESID+ctl04cnt!RECREAT),If([proptype]="Commercial",((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!COMM+ctl04cnt!INDUST))*100)/Avg(ctl04cnt!COMM+ctl04cnt!INDUST),If([proptype]="AGRICULTURAL UNIMPROVED",((([Trended 6 (agvalsum)]!SumOftotalvalue-Avg(ctl04cnt!TOTAG))*100)/Avg(ctl04cnt!TOTAG,Null))),2)

Trended Ratio: Round(IIf([proptype]="Residential",([Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!RESID+ctl04cnt!RECREAT)))/(Avg(ctl04cnt!RESID+ctl04cnt!RECREAT)*100)*100),IIf([proptype]="Commercial",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!COMM+ctl04cnt!INDUST)))*100)/(Avg(ctl04cnt!COMM+ctl04cnt!INDUST)*100),IIf([proptype]="Agricultural Unimproved",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 6 (agvalsum).SumOftotalvalue]-Avg(ctl04cnt!TOTAG)))*100)/(Avg(ctl04cnt!TOTAG)*100),Null))),2)

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
	2001 to 2002	
	2002 to 2003	
	2003 to 2004	
XX.XX	2004 to 2005	XX.XX (from Table III Calc)

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Yearly (most recent twelve months of sales)

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 01 02, 02 03, 03 04

Field: aggreg

Calculation:

%ChngTotassvals: IIf(Val([Percent Change 2 (Prelim).aggreg])=0,"N/A",Round((([Percent Change 1 (R&O).aggreg]-[Percent Change 2 (Prelim).aggreg])/[Percent Change 2 (Prelim).aggreg]*100,2))

% Change in Assessed Value Excl. Growth, use %Chngexclgrowth from Table III calc.

V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios

	Median	Weighted Mean	Mean
R&O Statistics			

Chart: Yes

Stat Type: Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: median, aggreg and mean

VI. Analysis of R&O COD and PRD

	COD	PRD
R&O Statistics		
Difference	XX	XX

Chart: No

Stat Type: Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: PRD and COD

Calculations:

CODDiff: Round(IIf([2005R&O]!proptype="Residential",IIf(Val([2005R&O]!cod)>15,Val([2005R&O]!cod)-15,0),IIf(Val([2005R&O]!cod)>20,Val([2005R&O]!cod)-20,0)),2)

PRDDiff: Round(IIf(Val([2005R&O]!prd)>103,Val([2005R&O]!prd)-103,IIf(Val([2005R&O]!prd)<98,Val([2005R&O]!prd)-98,0)),2)

VII. Analysis of Changes in the Statistics Due to the Assessor Actions

	Preliminary Statistics	R&O Statistics	Change
Number of Sales			XX
Median			XX
Weighted Mean			XX
Mean			XX
COD			XX
PRD			XX
Min Sales Ratio			XX
Max Sales Ratio			XX

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: no2005, median, aggreg, mean, COD, PRD, min and max

Calculations:

no2005Diff: R&O.no2005-Prelim.2004 2005

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max

Statistical Reports Query

The Statistical Reports contained in the Reports and Opinions for each county derive from the sales file of the Department of Property Assessment and Taxation. The sales file contains all recorded real property transactions with a stated consideration of more than one-hundred dollars (\$100) or upon which more than one dollar and seventy-five cents (\$1.75) in documentary stamp taxes are paid as shown on the Real Estate Transfer Statement, Form 521. Transactions meeting these criteria are considered sales.

The first query performed by the sales file is by county number. For each of the following property classifications, the sales file performs the following queries:

Residential:

Property Class Code: Property Type 01, all Statuses
Property Type 06, all Statuses
Property Type 07, Statuses 1 and 3
Sale Date Range: July 1, 2002 through June 30, 2004
Qualified: All sales with Assessor Usability Code: blank, zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Commercial:

Property Class Code: Property Type 02, all Statuses
Property Type 03, all Statuses
Property Type 04, all Statuses
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2
If blank or zero will be considered a Usability of 1.

Unimproved Agricultural:

Property Class Code: Property Type 05, Status 2
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Minimally Improved Agricultural: (Optional)

Property Class Code: Property Type 05, All Statuses
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.
Once a record is deemed qualified agricultural, the program will determine: If the current year assessed value improvement plus the non-agricultural total value is less than 5% and \$10,000 of the Total Adjusted Selling Price, the record will be deemed Minimally Improved.

Statistical Calculations

The results of the statistical calculations that make up the header of the Statistical Reports are:

Number of Sales
Total Sales Price
Total Adj. Sales Price
Total Assessed Value
Avg. Adj. Sales Price
Avg. Assessed Value

Median
Weighted Mean
Mean
COD
PRD
COV
STD
Avg. Abs. Dev.
Max Sales Ratio
Min Sales Ratio
95% Median C.I.
95% Wgt. Mean C.I.
95% Mean C.I.

Coding Information & Calculations

Each sale in the sales file becomes a record in the sales file program. All statistical calculations performed by the sales file program round results in the following manner: if the result is not a whole number, then the program will round the result five places past the decimal and truncate to the second place past the decimal. Sales price and assessed value are whole numbers.

Number of Sales

- Coded as Count, Character, 5-digit field.
- The Count is the total number of sales in the sales file based upon the selection of Total or Qualified. For purposes of this document, Qualified and Sale Date Range is assumed.

Total Sales Price

- Coded as TotSalePrice, Character, 15-digit field.
- The Total Sales Price is based on the Total Sale Amount, shown on Line 24 of the Real Estate Transfer Statement, Form 521, for each record added together.
- Calculation
 - Sum SaleAmt

Total Adj. Sales Price

- Coded as TotAdjSalePrice, Character, 15-digit field.
- The Total Adjusted Sales Price is the Total Sale Amount for each record plus or minus any adjustments made to the sale by the county assessor, Department or the Commission (from an appeal).
- Calculation
 - $\text{Sum SaleAmt} + \text{or} - \text{Adjustments}$

Total Assessed Value

- Coded as TotAssdValue, Character, 15-digit field.
- The Total Assessed Value is based on the Entered Total Current Year Assessed Value Amount for each record. If the record is an agricultural record, Property Classification Code: Property Parcel Type-05, then the Total Assessed Value is the Entered Current Year Total Value adjusted by any value for Non-Ag Total and Current Year Total Improvements, so that the Total Assessed Value used in the calculations for these records is the assessed value for the agricultural land only.
- Calculation
 - Sum TotAssdValue

Avg. Adj. Sales Price

- Coded as AvgAdjSalePrice, Character, 15-digit field.
- The Average Adjusted Sale Price is dependant on the TotAdjSalePrice and the Count defined above.
- Calculation
 - $\text{TotAdjSalePrice} / \text{Count}$

Avg. Assessed Value

- Coded as AvgAssdValue, Character, 15-digit field.
- The Average Assessed Value is dependant on the TotAssdValue and the Count defined above.
- Calculation
 - $\text{TotAssdValue} / \text{Count}$

Median

- Coded as Median, Character, 12-digit field.
- The Median ratio is the middle ratio when the records are arrayed in order of magnitude by ratio.
 - If there is an odd number of records in the array, the median ratio is the middle ratio of the array.
 - If there is an even number of records in the array, the median ratio is the average of the two middle ratios of the array.
- Calculation
 - Array the records by order of the magnitude of the ratio from high to low
 - Divide the Total Count in the array by 2 equals Record Total
 - If the Total Count in the array is odd:
 - Count down the number of whole records that is the Record Total + 1. The ratio for that record will be the Median ratio
 - If the Total Count in the array is even:
 - Count down the number of records that is Record Total. This is ratio 1.
 - Count down the number of records that is Records Total + 1. That is ratio 2.
 - $(\text{ratio 1} + \text{ratio 2}) / 2$ equals the Median ratio.

Weighted Mean

- Coded as Aggreg, Character, 12-digit field.
- Calculation
 - $(\text{TotAssdValue} / \text{TotAdjSalePrice}) * 100$

Mean

- Coded Mean, Character, 12-digit field
- Mean ratio is dependant on TotalRatio which is the sum of all ratios in the sample.
- Calculation
 - $\text{TotalRatio} / \text{RecCount}$

COD

- Coded COD, Character, 12-digit field
- Calculation
 - Subtract the Median from Each Ratio
 - Take the Absolute Value of the Calculated Differences
 - Sum the Absolute Differences
 - Divide by the Number of Ratios to obtain the “Average Absolute Deviation”
 - Divide by the Median
 - Multiply by 100

PRD

- Coded PRD, Character, 12-digit field
- Calculation
 - $(\text{MeanRatio}/\text{AggregRatio}) * 100$

COV

- Coded COV, Character, 12-digit field
- Calculation
 - Subtract the Mean from each ratio
 - Square the Calculated difference
 - Sum the squared differences
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the Squared Root to obtain the Standard Deviation
 - Divide the Standard Deviation by the Mean
 - Multiply by 100

STD

- Coded StdDev, Character, 12-digit field
- Calculation
 - Subtract the Mean Ratio from each ratio
 - Square the resulting difference
 - Sum the squared difference
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the squared root of the variance to obtain the Standard Deviation

Avg. Abs. Dev.

- Coded AvgABSDev, Character, 12-digit field
- Calculation
 - Subtracting the Median ratio from each ratio
 - Summing the absolute values of the computed difference
 - Dividing the summed value by the number of ratios

Max Sales Ratio

- Coded Max, Character, 12-digit field
- The Maximum ratio is the largest ratio when the records are arrayed in order of magnitude of ratio.

Min Sales Ratio

- Coded Min, Character, 12-digit field
- The Minimum ratio is the smallest ratio when the records are arrayed in order of magnitude of ratio.

95% Median C.I.

- Coded MedianConfInterval, Character, 12-digit field
- The Median Confidence Interval is found by arraying the ratios and identifying the ranks of the ratios corresponding to the Lower and Upper Confidence Limits. The equation for the

number of ratios (j), that one must count up or down from the median to find the Lower and Upper Confidence Limits is:

- Calculation
 - If the number of ratios is Odd
 - $j = 1.96 \times \sqrt{n}/2$
 - If the number of ratios is Even
 - $j = 1.96 \times \sqrt{n}/2 + 0.5$
 - Keep in mind if the calculation has anything past the decimal, it will be rounded to the next whole number and the benefit of the doubt is given
 - If the sample size is 5 or less, then N/A is given as the confidence interval
 - If the sample size is 6-8, then the Min and Max is the given range

95% Wgt. Mean C.I.

- Coded AggregConfInterval, Character, 12-digit field
- Calculation
 - Items needed for this calculation
 - Number of sales
 - Assessed Values – Individual and Summed
 - Assessed Values Squared – Individual and Summed
 - Average Assessed Value
 - Sale Prices – Individual and Summed
 - Sales Prices Squared – Individual and Summed
 - Average Sale Price
 - Assessed Values x Sale Prices – Individual and Summed
 - The Weighted Mean
 - The t value for the sample size

- The actual calculation:

$$CI(\bar{A}/\bar{S}) - \bar{A}/\bar{S} \pm t \times \frac{\sqrt{\frac{v S A^2 - 2(A/S) S (A \times S) + (A/S)^2 (S S^2)}{S v (n) (n-1)}}$$

- If the sample size is 5 or less, then N/A is given as the confidence interval

95% Mean C.I.

- Coded MeanConfInterval, Character, 12-digit field
- The Mean Confidence Interval is based on the assumption of a normal distribution and can be affected by outliers.
- Calculation
 - Lower Limit
 - $\text{The Mean} - ((t\text{-value} * \text{The Standard Deviation}) / \text{the Square Root of the Number of Records})$
 - Upper Limit
 - $\text{The Mean} + ((t\text{-value} * \text{The Standard Deviation}) / \text{the Square Root of the Number of Records})$
 - If the number of records is > 30 , then use 1.96 as the t-value
 - If the number of records is ≤ 30 , then a “Critical Values of t” Table is used based on sample size. Degrees of freedom = sample size minus 1
 - If the sample is 1 or less, then N/A is given as the confidence interval

Ratio Formulas

- Residential and Commercial Records
 - If the Assessed Value Total Equals Zero, the system changes the Assessed Value to \$1.00 for the ratio calculations. It does not make the change to the actual data.
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - Ratio Formula is: $(\text{Assessed Value Total} / (\text{Sale Amount} + \text{Adjustment Amount})) * 100$.
- Agricultural Records
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - If the Sale Amount – Assessed Improvements Amount – Entered Non-Ag Amount + Adjustment Amount = 0. The system adds \$1.00 to the Adjustment Amount.
 - If the Assessed Land Amount – Entered Non-Ag Amount Equals Zero. The system adds \$1.00 to the Assessed Land Amount.
 - Ratio Formula is:
 - a. If No Greenbelt: $(\text{Agland Total Amount} / (\text{Sale Amount} - \text{Assessed Improvements} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.
 - b. If Greenbelt: $(\text{Recapture Amount} / (\text{Sale Amount} - \text{Assessed Improvements Amount} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.

Map Source Documentation

Specific maps displayed for each county will vary depending on availability. Each map contains a legend which describes the information contained on the map.

School District Map: Compiled and edited by the Nebraska Department of Education. The map has been altered by the Department of Property Assessment and Taxation to reflect current base school districts.

Market Area Map: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

Registered Wells Map: Obtained from the Nebraska Department of Natural Resources website.

GeoCode Map: Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

Sections, Towns, Rivers & Streams, Topography, and Soil Class Map: Obtained from the Nebraska Department of Natural Resources website.

Assessor Location/Neighborhood Maps: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

History Valuation Chart Specifics

EXHIBITS 1B - 93B History Charts for Real Property Valuations 1992 - 2004

There are four history charts for each county. The charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2004.

Specifically:

Chart 1 (Page 1) Real Property Valuations - Cumulative %Change 1992-2004

Source: Certificate of Taxes Levied Reports CTL

Property Class:

Residential & Recreational

Commercial & Industrial

Total Agricultural Land

Chart 2 (Page 2) Real Property & Growth Valuations - Cumulative %Change 1995-2004

Source: Certificate of Taxes Levied Reports CTL & Growth Valuations from County Abstract of Assessment Reports.

Property Class & Subclass:

Residential & Recreational

Commercial & Industrial

Agricultural Improvements & Site Land

Chart 3 (Page 3) Agricultural Land Valuations - Cumulative %Change 1992-2004

Source: Certificate of Taxes Levied Reports CTL

Property Class & Subclass:

Irrigated Land

Dry Land

Grass Land

Waste Land

Other Agland

Total Agricultural Land

Chart 4 (Page 4) Agricultural Land Valuation-Average Value per Acre History 1992-2004

Source: County Abstract of Assessment Report for Real Property

Property Class & Subclass:

Irrigated Land

Dry Land

Grass Land

Waste Land

Other Agland

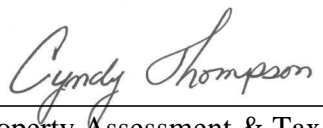
Total Agricultural Land

Certification

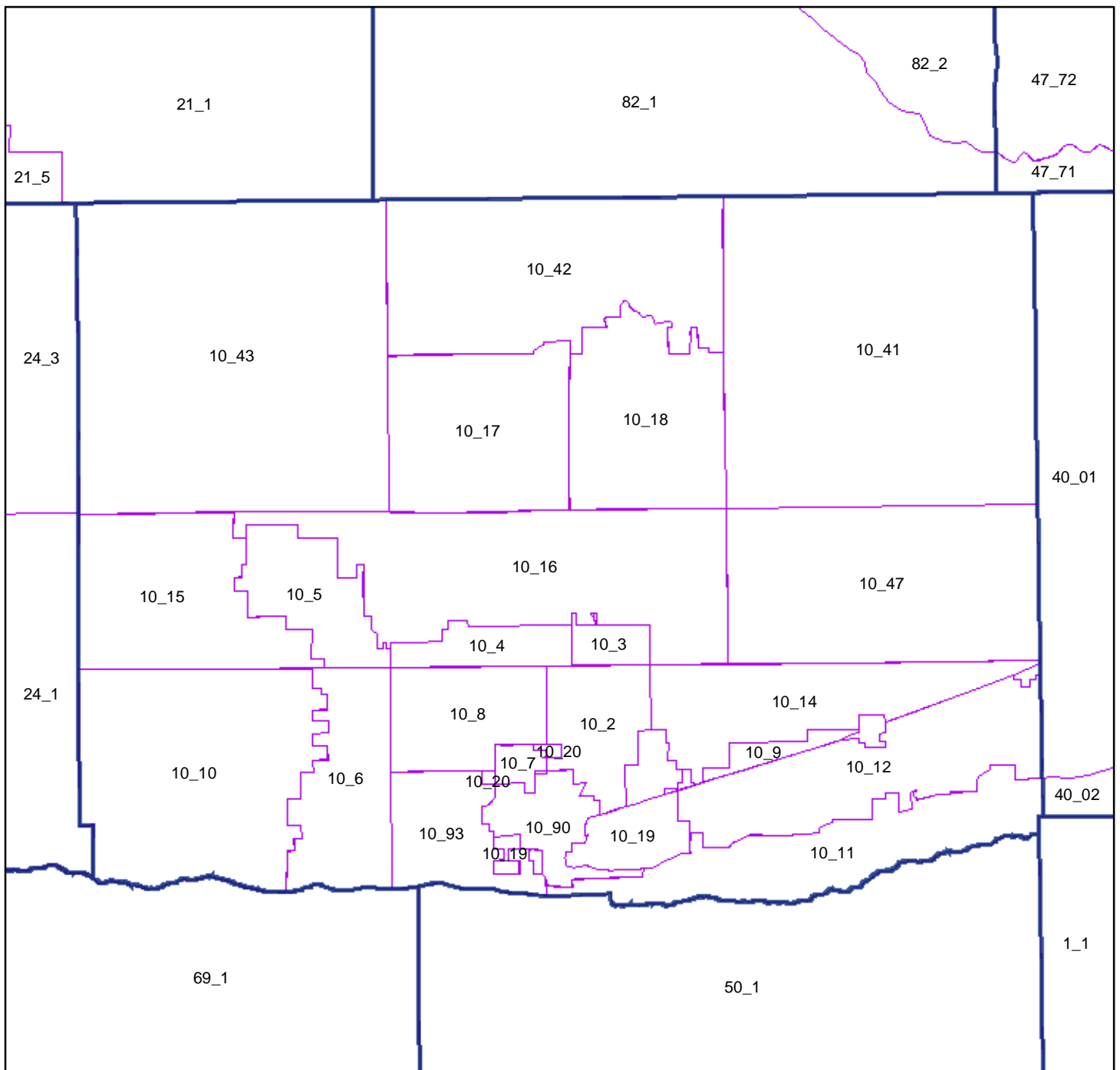
This is to certify that the 2005 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Buffalo County Assessor, by certified mail, return receipt requested, 7004 0750 0003 8737 9822.

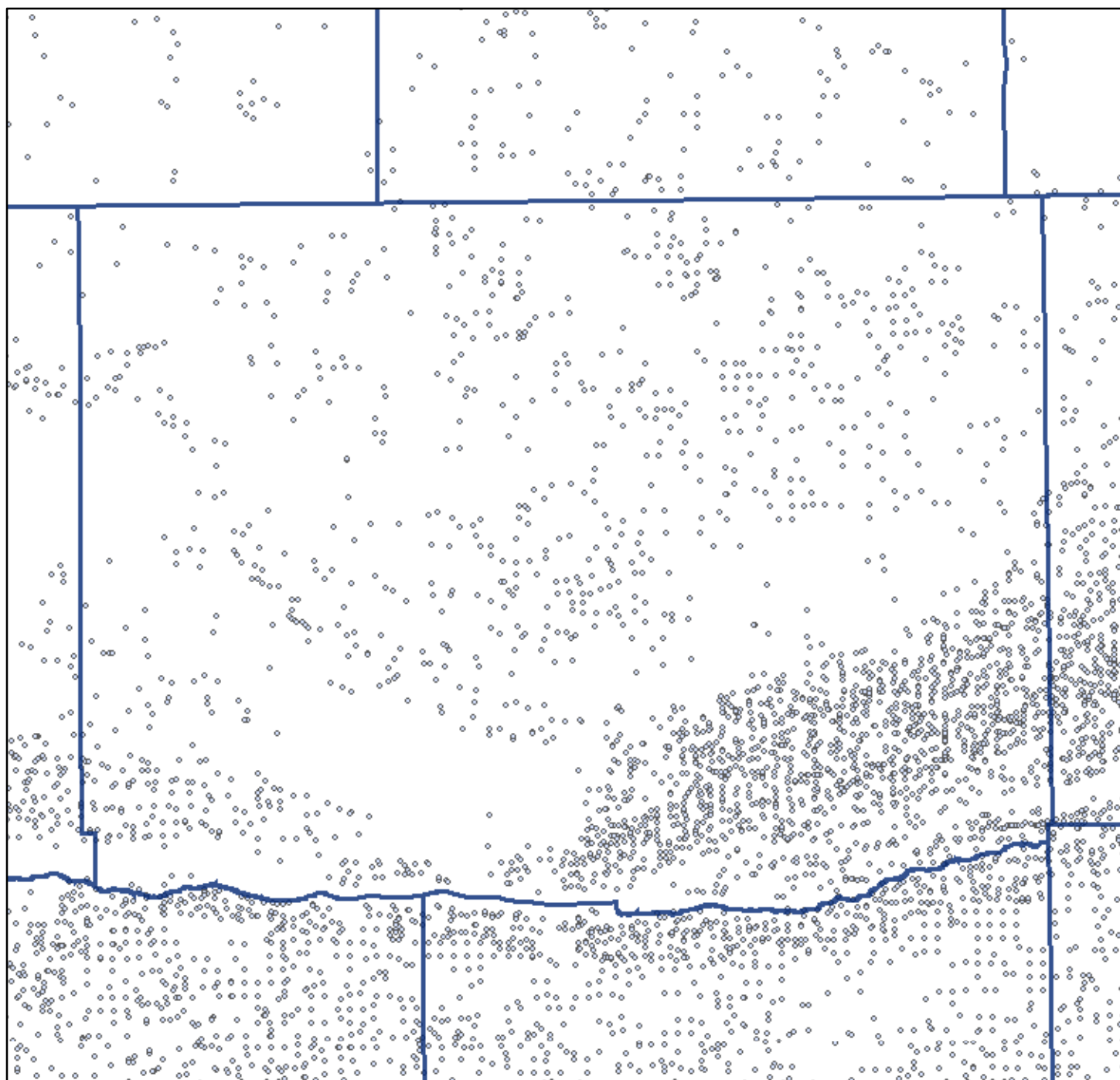
Dated this 11th day of April, 2005.



Property Assessment & Taxation



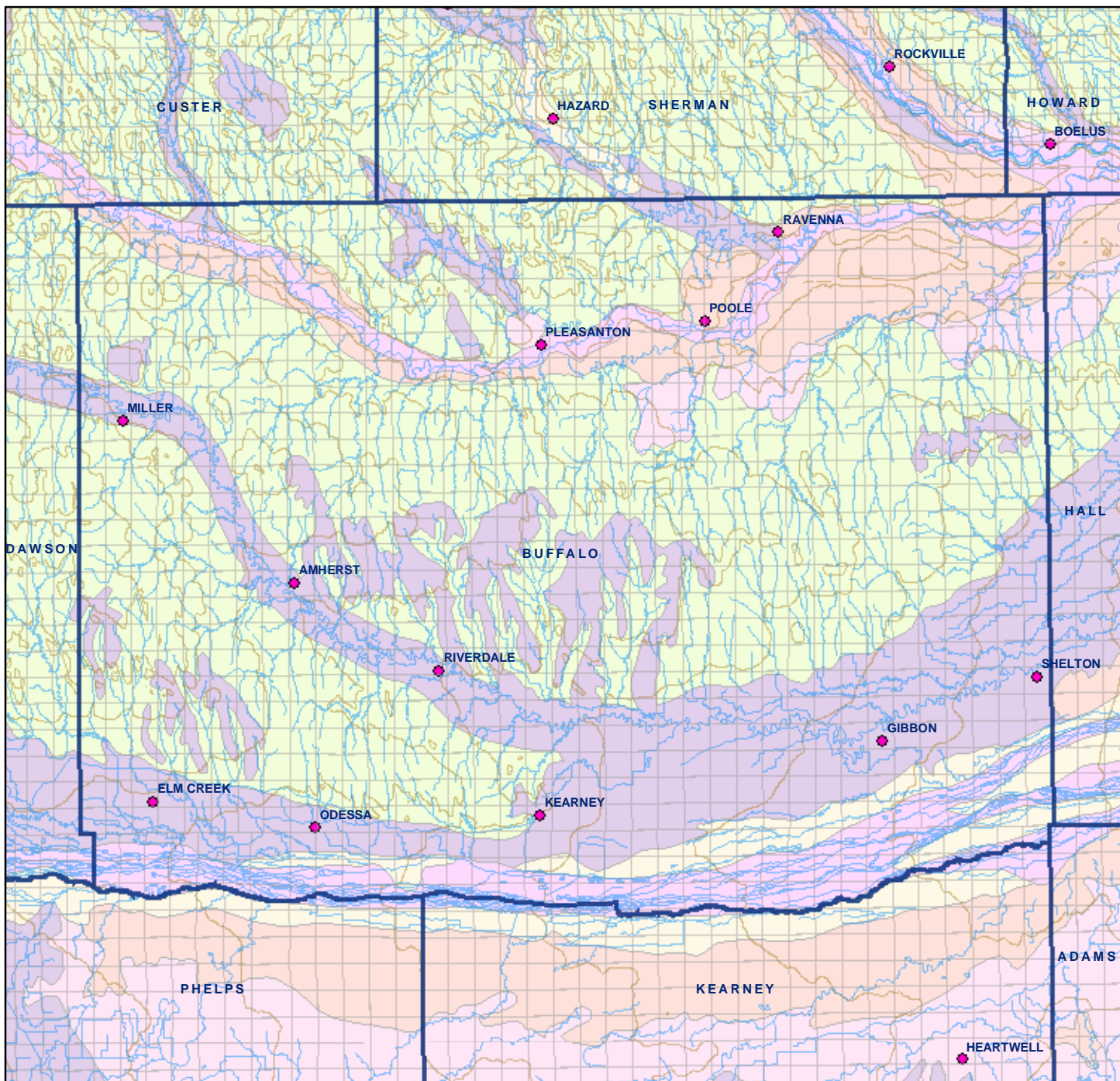
Market Areas



- Registered Wells > 830 GPM

2899	2901	2903	2905	2907	2909	2911	2913
3033	3031	3029	3027	3025	3023	3021	3019
3195	3197	3199	3201	3203	3205	3207	3209
3329	3327	3325	3323	3321	3319	3317	3315
3419	3421	3423	3425	3427	3429	3431	3433
3553	3551	3549	3547	3545	3543	3541	3539
3645	3647	3649	3651	3653	3655	3657	3659
3785	3783	3781	3779	3777	3775	3773	3771

☐ Geo Codes



Legend

- Sections
- Towns
- Rivers and Streams
- Topography

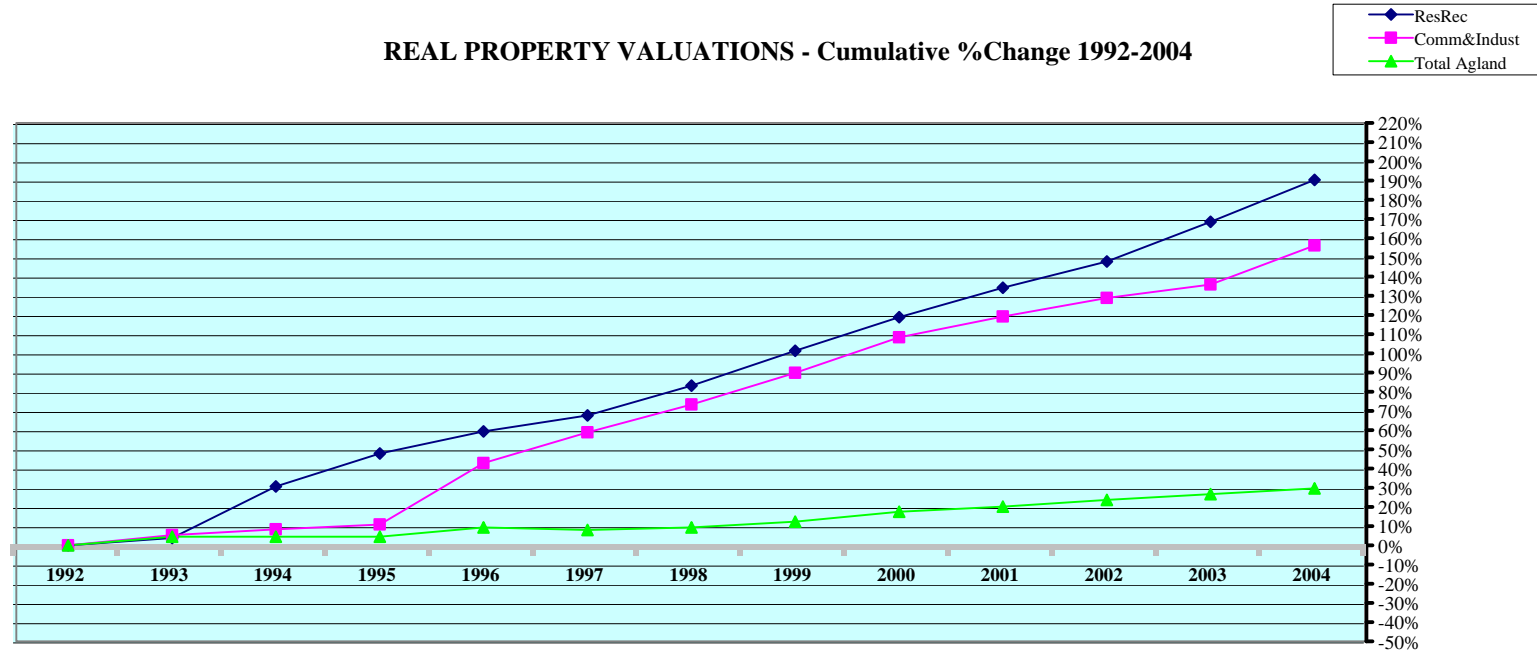
Soil Classes

- 0 - Lakes and Ponds
- 1- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- 2 - Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- 3 - Moderately well drained silty soils on uplands and in depressions formed in loess
- 4 - Well drained silty soils formed in loess on uplands
- 5 - Well drained silty soils formed in loess and alluvium on stream terraces
- 6 - Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- 7 - Somewhat poorly drained soils formed in alluvium on bottom lands
- 8 - Moderately well drained silty soils with clayey subsoils on uplands

Buffalo County



REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2004



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg
1992	391,354,670	--	--	--	179,610,109	--	--	--	317,404,465	--	--	--
1993	406,634,450	15,279,780	3.90%	3.90%	189,231,960	9,621,851	5.36%	5.36%	331,665,865	14,261,400	4.49%	4.49%
1994	511,321,625	104,687,175	25.74%	30.65%	194,431,800	5,199,840	2.75%	8.25%	331,592,275	-73,590	-0.02%	4.47%
1995	578,583,410	67,261,785	13.15%	47.84%	199,137,080	4,705,280	2.42%	10.87%	331,837,035	244,760	0.07%	4.55%
1996	623,475,930	44,892,520	7.76%	59.31%	256,504,840	57,367,760	28.81%	42.81%	346,919,815	15,082,780	4.55%	9.30%
1997	656,051,250	32,575,320	5.22%	67.64%	285,354,220	28,849,380	11.25%	58.87%	343,004,120	-3,915,695	-1.13%	8.07%
1998	716,886,695	60,835,445	9.27%	83.18%	311,338,340	25,984,120	9.11%	73.34%	346,775,155	3,771,035	1.10%	9.25%
1999	788,046,210	71,159,515	9.93%	101.36%	340,838,380	29,500,040	9.48%	89.77%	356,340,580	9,565,425	2.76%	12.27%
2000	856,092,995	68,046,785	8.63%	118.75%	374,243,800	33,405,420	9.80%	108.36%	373,018,215	16,677,635	4.68%	17.52%
2001	916,147,315	60,054,320	7.01%	134.10%	393,669,980	19,426,180	5.19%	119.18%	381,527,050	8,508,835	2.28%	20.20%
2002	969,720,750	53,573,435	5.85%	147.79%	410,926,700	17,256,720	4.38%	128.79%	392,341,920	10,814,870	2.83%	23.61%
2003	1,050,783,210	81,062,460	8.36%	168.50%	423,487,810	12,561,110	3.06%	135.78%	401,957,110	9,615,190	2.45%	26.64%
2004	1,136,027,630	85,244,420	8.11%	190.28%	460,011,580	36,523,770	8.62%	156.12%	411,337,000	9,379,890	2.33%	29.59%

1992-2004 Rate Ann. %chg: Resid & Rec. **9.29%** Comm & Indust **8.15%** Agland **2.18%**

Cnty# **10**
County **BUFFALO**

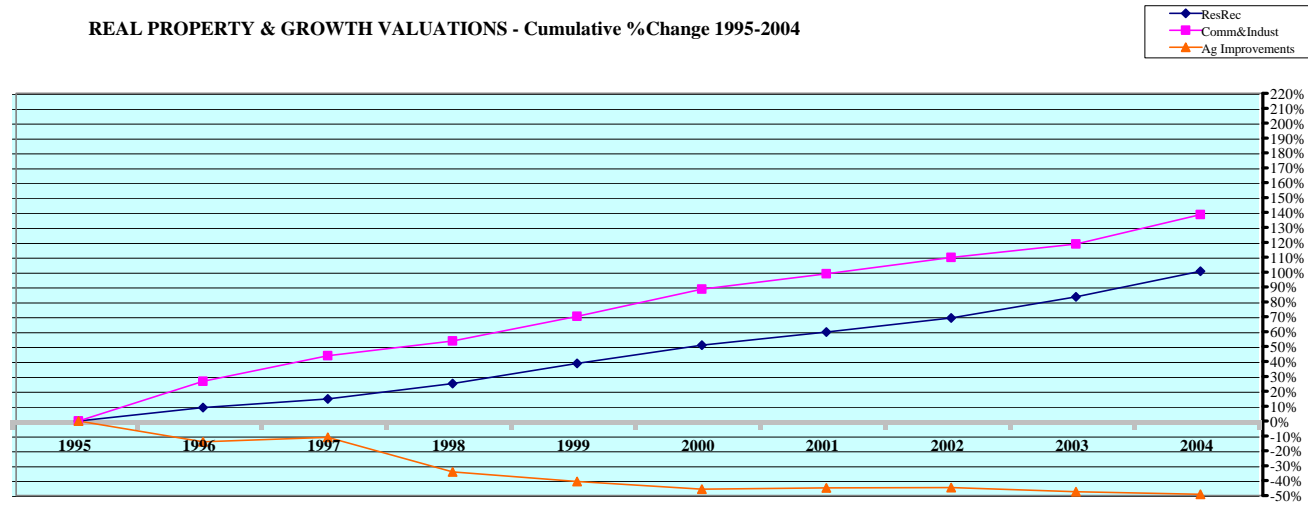
FL area **6**

CHART 1 EXHIBIT 10B Page 1

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.

Source: 1992 - 2004 Certificate of Taxes Levied Reports CTL State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2005

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1995-2004



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	391,354,670	not avail.	--	--	--	--	179,610,109	not avail.	--	--	--	--
1993	406,634,450	not avail.	--	--	--	--	189,231,960	not avail.	--	--	--	--
1994	511,321,625	not avail.	--	--	--	--	194,431,800	not avail.	--	--	--	--
1995	578,583,410	20,369,625	3.52%	558,213,785	--	--	199,137,080	8,129,595	4.08%	191,007,485	--	--
1996	623,475,930	14,527,305	2.33%	608,948,625	5.25%	9.09%	256,504,840	14,529,427	5.66%	241,975,413	21.51%	26.68%
1997	656,051,250	14,727,990	2.24%	641,323,260	2.86%	14.89%	285,354,220	10,503,515	3.68%	274,850,705	7.15%	43.90%
1998	716,886,695	17,668,605	2.46%	699,218,090	6.58%	25.26%	311,338,340	17,670,665	5.68%	293,667,675	2.91%	53.75%
1999	788,046,210	13,852,540	1.76%	774,193,670	7.99%	38.69%	340,838,380	15,432,350	4.53%	325,406,030	4.52%	70.36%
2000	856,092,995	13,853,540	1.62%	842,239,455	6.88%	50.88%	374,243,800	14,120,550	3.77%	360,123,250	5.66%	88.54%
2001	916,147,315	24,723,635	2.70%	891,423,680	4.13%	59.69%	393,669,980	13,701,240	3.48%	379,968,740	1.53%	98.93%
2002	969,720,750	25,125,465	2.59%	944,595,285	3.11%	69.22%	410,926,700	9,982,615	2.43%	400,944,085	1.85%	109.91%
2003	1,050,783,210	26,827,780	2.55%	1,023,955,430	5.59%	83.43%	423,487,810	5,431,730	1.28%	418,056,080	1.73%	118.87%
2004	1,136,027,630	16,034,595	1.41%	1,119,993,035	6.59%	100.64%	460,011,580	4,092,135	0.89%	455,919,445	7.66%	138.69%

1995-2004 Rate Annual %chg w/o growth >

Resid & Rec. **8.04%**

Comm & Indust **10.15%**

Tax Year	Ag Imprvmts & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmnts Total Value					
1992	not avail	not avail	93,672,337					
1993	not avail	not avail	95,600,635					
1994	not avail	not avail	93,866,710					
1995	77,384,100	41,240,305	118,624,405	2,198,515	1.85%	116,425,890	--	--
1996	71,505,385	31,291,005	102,796,390	2,641,920	2.57%	100,154,470	-15.57%	-13.98%
1997	77,146,095	29,453,680	106,599,775	2,948,765	2.77%	103,651,010	0.83%	-10.97%
1998	54,617,570	25,596,655	80,214,225	3,617,170	4.51%	76,597,055	-28.15%	-34.21%
1999	47,098,175	22,203,340	69,301,515	209,435	0.30%	69,092,080	-13.87%	-40.66%
2000	46,121,145	17,291,660	63,412,805	157,670	0.25%	63,255,135	-8.72%	-45.67%
2001	47,604,175	17,489,405	65,093,580	796,665	1.22%	64,296,915	1.39%	-44.77%
2002	48,197,460	17,002,220	65,199,680	654,075	1.00%	64,545,605	-0.84%	-44.56%
2003	44,816,705	16,700,870	61,517,575	360,420	0.59%	61,157,155	-6.20%	-47.47%
2004	43,863,035	16,073,970	59,937,005	653,705	1.09%	59,283,300	-3.63%	-49.08%

1995-2004 Rate Annual %chg w/o growth >

Ag Imprvmnts **-7.22%**

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland incudes irrigated, dry, grass, waste & other agland, excludes farmsite land. Growth Value = value attributable to new improvements to real property, not revaluation of existing property.

Sources:
Value; 1992 - 2004 CTL
Growth Value; 1995-2004 Abstract of Asmnt Rpt.

State of Nebraska
Dept. of Property Assessment & Taxation

Prepared as of 03/01/2005

Cnty#
County

FL area

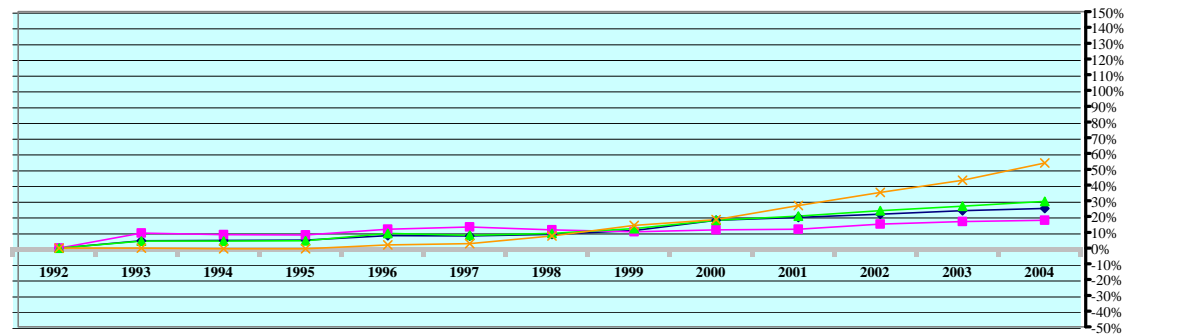
CHART 2

EXHIBIT

10B

Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2004



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1992	215,314,040	--	--	--	48,363,180	--	--	--	53,251,780	--	--	--
1993	225,059,010	9,744,970	4.53%	4.53%	52,955,245	4,592,065	9.49%	9.49%	53,179,045	-72,735	-0.14%	-0.14%
1994	225,742,080	683,070	0.30%	4.84%	52,432,660	-522,585	-0.99%	8.41%	53,029,215	-149,830	-0.28%	-0.42%
1995	225,917,245	175,165	0.08%	4.92%	52,341,640	-91,020	-0.17%	8.23%	52,955,540	-73,675	-0.14%	-0.56%
1996	232,096,375	6,179,130	2.74%	7.79%	54,098,400	1,756,760	3.36%	11.86%	54,329,457	1,373,917	2.59%	2.02%
1997	231,809,065	-287,310	-0.12%	7.66%	54,850,895	752,495	1.39%	13.41%	54,712,285	382,828	0.70%	2.74%
1998	233,875,405	2,066,340	0.89%	8.62%	53,889,760	-961,135	-1.75%	11.43%	57,367,030	2,654,745	4.85%	7.73%
1999	239,064,325	5,188,920	2.22%	11.03%	53,364,360	-525,400	-0.97%	10.34%	60,955,270	3,588,240	6.25%	14.47%
2000	253,365,465	14,301,140	5.98%	17.67%	53,935,370	571,010	1.07%	11.52%	62,816,750	1,861,480	3.05%	17.96%
2001	257,026,225	3,660,760	1.44%	19.37%	54,149,015	213,645	0.40%	11.96%	67,658,545	4,841,795	7.71%	27.05%
2002	261,501,405	4,475,180	1.74%	21.45%	55,747,690	1,598,675	2.95%	15.27%	72,071,565	4,413,020	6.52%	35.34%
2003	266,334,335	4,832,930	1.85%	23.70%	56,483,950	736,260	1.32%	16.79%	76,183,935	4,112,370	5.71%	43.06%
2004	269,491,250	3,156,915	1.19%	25.16%	56,850,140	366,190	0.65%	17.55%	82,007,305	5,823,370	7.64%	54.00%

1992-2004 Rate Ann.%chg: Irrigated 1.89% Dryland 1.36% Grassland 3.66%

Tax Year ⁽¹⁾	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1992		--	--	--	475,465	--	--	--	317,404,465	--	--	--
1993		--	--	--	472,565	-2,900	-0.61%	-0.61%	331,665,865	14,261,400	4.49%	4.49%
1994		--	--	--	388,320		0.00%	-18.33%	331,592,275	-73,590	-0.02%	4.47%
1995		--	--	--	622,610	234,290	60.33%	30.95%	331,837,035	244,760	0.07%	4.55%
1996		--	--	--	6,395,583	5,772,973	927.22%	1245.12%	346,919,815	15,082,780	4.55%	9.30%
1997		--	--	--	1,631,875	-4,763,708	-74.48%	243.22%	343,004,120	-3,915,695	-1.13%	8.07%
1998		--	--	--	1,642,960	11,085	0.68%	245.55%	346,775,155	3,771,035	1.10%	9.25%
1999		--	--	--	2,956,625	1,313,665	79.96%	521.84%	356,340,580	9,565,425	2.76%	12.27%
2000		--	--	--	2,900,630	-55,995	-1.89%	510.06%	373,018,215	16,677,635	4.68%	17.52%
2001		--	--	--	2,693,265	-207,365	-7.15%	466.45%	381,527,050	8,508,835	2.28%	20.20%
2002		--	--	--	3,021,260	327,995	12.18%	535.43%	392,341,920	10,814,870	2.83%	23.61%
2003	2,861,570	n/a	n/a	n/a	93,320	n/a	n/a	n/a	401,957,110	9,615,190	2.45%	26.64%
2004	2,898,140	36,570	1.28%	1.28%	90,165	-3,155	-3.38%	-3.38%	411,337,000	9,379,890	2.33%	29.59%

1992-2004 Rate Ann.%chg: Total Agland 2.18%

Cnty# 10
County BUFFALO

FL area 6

CHART 3 EXHIBIT 10B Page 3

(1) Waste land data was reported with other agland 1992-2002 due CTL reporting form structure; beginning with 2003 wasteland isolated from other agland.
Source: 1992 - 2004 Certificate of Taxes Levied Reports CTL State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2005

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1992-2004 (from Abstracts)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	215,267,770	211,239	1,019	--	--	48,463,120	109,190	444	--	--	53,301,510	229,760	232	--	--
1993	224,842,765	211,843	1,061	4.12%	4.12%	53,088,680	108,501	489	10.14%	10.14%	53,231,425	229,431	232	0.00%	0.00%
1994	225,881,485	212,989	1,061	0.00%	4.12%	52,476,330	107,454	488	-0.20%	9.91%	53,038,570	228,881	232	0.00%	0.00%
1995	226,090,050	212,873	1,062	0.09%	4.22%	52,495,430	107,564	488	0.00%	9.91%	52,917,115	228,723	231	-0.43%	-0.43%
1996	236,742,580	212,815	1,112	4.71%	9.13%	56,860,310	106,790	532	9.02%	19.82%	54,206,780	228,764	237	2.60%	2.16%
1997	229,826,340	214,136	1,073	-3.51%	5.30%	54,784,190	105,019	522	-1.88%	17.57%	53,602,585	223,023	240	1.27%	3.45%
1998	233,462,320	215,363	1,084	1.03%	6.38%	54,592,370	103,748	526	0.77%	18.47%	57,726,925	222,690	259	7.92%	11.64%
1999	239,643,840	215,926	1,110	2.40%	8.93%	53,328,220	102,134	522	-0.76%	17.57%	60,910,310	227,845	267	3.09%	15.09%
2000	249,944,780	204,977	1,219	9.82%	19.63%	53,377,135	96,587	553	5.94%	24.55%	63,943,480	213,528	299	11.99%	28.88%
2001	246,142,260	206,902	1,190	-2.38%	16.78%	52,319,345	95,262	549	-0.72%	23.65%	64,946,410	216,876	299	0.00%	28.88%
2002	254,138,225	209,190	1,215	2.10%	19.23%	54,710,240	95,037	576	4.92%	29.73%	70,091,940	218,930	320	7.02%	37.93%
2003	291,982,610	219,039	1,333	9.71%	30.81%	67,374,165	95,234	707	22.74%	59.23%	85,158,915	222,315	383	19.69%	65.09%
2004	272,579,930	217,943	1,251	-6.17%	22.74%	56,980,215	94,510	603	-14.72%	35.79%	81,784,475	220,978	370	-3.37%	59.53%

1992-2004 Rate Ann.%chg AvgVal/Acre:

1.72%

2.58%

3.97%

Tax Year ⁽²⁾	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	374,700	18,736	20	--	--	90,130	474	190	--	--	317,497,230	569,399	558	--	--
1993	385,080	19,255	20	0.00%		89,655	5,791	15	-92.11%		331,637,605	574,821	577	3.41%	3.41%
1994	387,460	19,374	20	0.00%		76,760	396	194	1193.33%		331,860,605	569,094	583	1.04%	4.48%
1995	386,465	19,324	20	0.00%		280	14	20	-89.69%		331,889,340	568,499	584	0.17%	4.66%
1996	968,120	19,320	50	150.00%		0	0				348,777,790	567,689	614	5.14%	10.04%
1997						2,631,505	25,249	104	--		340,844,620	567,428	601	-2.12%	7.71%
1998						2,803,665	24,977	112	7.69%		348,585,280	566,777	615	2.33%	10.22%
1999						2,913,735	17,796	164	46.43%		356,796,105	563,702	633	2.93%	13.44%
2000						2,781,590	10,230	272	65.85%		370,046,985	525,321	704	11.22%	26.16%
2001						2,534,545	12,879	197	-27.57%		365,942,560	531,919	688	-2.27%	23.30%
2002						2,826,625	13,433	210	6.60%		381,767,030	536,589	711	3.34%	27.42%
2003	3,111,715	14,030	222	n/a	n/a	57,975	76	763	n/a	n/a	447,685,380	550,693	813	14.35%	45.70%
2003	2,939,510	13,899	211	-4.73%	n/a	92,070	240	383	-49.74%	n/a	414,376,200	547,569	757	-6.92%	35.62%

1992-2004 Rate Ann.%chg AvgVal/Acre:

2.57%

10
BUFFALO

FL area

6

CHART 4

EXHIBIT

10B

Page 4

(1) Valuation on Abstracts vs CTL will vary due to different dates of reporting; (2) Waste land data was reported with other agland 1997-2002 due to reporting form chgs
source: 1992 - 2004 Abstracts State of Nebraska Department of Property Assessment & Taxation Prepared as of 03/01/2005